

972
MUNICIPAL BUDGET.



ESTIMATE

FOR THE

YEAR COMMENCED 1ST JANUARY, 1876,

AND

ENDING 31ST DECEMBER, 1876,

WITH

REMARKS

BY THE COUNCIL FOR THE FOREIGN COMMUNITY OF
SHANGHAI AND ITS COMMITTEES OF
1875-76.

SHANGHAI:

PRINTED AT THE "NORTH-CHINA HERALD" OFFICE,

1876.

ESTIMATE

FOR THE

MUNICIPAL YEAR

From 1st January, 1876, to 31st December, 1876,

WITH REMARKS BY THE

COUNCIL AND COMMITTEES

FOR 1875-1876,

*To be taken in connection with the General Report for the Nine Months
ending 31st December, 1875.*

RECOMMENDATIONS from the Committees will be found appended—
viz., from—

The Finance Committee, in regard to Income and Expenditure.

*The Public Works Committee, with respect to present needs and
prospective works.*

*The Watch Committee, dealing with the Police and Sanitary require-
ments of the Settlements.*

The Defence Committee, in connection with the Volunteer Force.

JOHN G. PURDON, *Chairman.*

G. J. W. COWIE,

J. HART,

F. E. HEYDEN,

A. A. KRAUSS,

F. W. LEMARCHAND,

R. MACKENZIE,

S. D. WEBB,

} *Members of Council.*

EDWARD B. SOUPER, *Secretary.*

COUNCIL ROOM,

17, Kiangse Road,

Shanghai, 8th February, 1876.

MEMORANDUM addressed to the Council by the FINANCE,
RATE and APPEAL COMMITTEE, with respect to Municipal
Finance for the year 1876.

YOUR Committee regret that they are called upon to recommend an increase in the rate on land and on houses, occupied by foreigners, as under :—

On Land from $\frac{3}{10}$ of 1 per cent. to $\frac{7}{10}$ of 1 per cent. per annum on the assessed value.

On Houses occupied by foreigners from 6 per cent. to 7 per cent. per annum on the assessed valuation made in 1875.

The necessity for this increase is owing mainly to the serious falling off in Dues on Merchandize during their term of office, and to the doubt that exists of deriving from transshipments and re-exports the same amount of dues that has been collected hitherto, and for the further reason that by the new assessment of property authorized by the Ratepayers in May last, the taxable area of land has been reduced and the assessed rentals of foreign house property lowered.

The rate of 8 per cent. per annum on houses tenanted by Chinese, and License Fees they recommend being left the same.

The Income for the year is estimated at 213,750.00 Taels.

Rates on Foreign Houses.—Receipts are based on assessments made in 1875, due provision being made for unoccupied buildings.

Rates on Native Houses.—The same remarks apply to houses tenanted by Chinese, allowance being made for fall in rents.

Dues on Merchandize.—Taels 75,000 are estimated as obtainable. The Committee recommend that the tariff at present in force be continued, subject to any modifications that may appear necessary.

Collection of Taxes, Rates, Dues, and License Fees.

Your Committee recommend that the incoming Council be empowered to collect as under :—

Land Tax from Foreigners and Natives.—On 1st January 1876, or as soon after as possible for 6 months ending 30th June next. On 1st July 1876 for six months ending 31st December 1876.

Rates—Foreign—General Municipal Rate.—Quarterly in advance as soon after the 1st January as possible, and subsequent collections to be commenced on the first of the following periods,—April, July, and October, 1876.

Rates—Native.—Monthly or quarterly, as may appear advisable, commencing on the 1st of each month or quarter.

Dues on Merchandize.—Monthly.

Licenses.—From every House of Public Entertainment, or Shop or Store for the sale of Wines, Spirits, Beer, Intoxicating Drugs, Butcher's Meat, Poultry or Game, Slaughter House or Livery Stable, Opium Shop, Pawnshop, Boat or Public Vehicle, plying, let or used for hire within the limits of the Settlement, monthly or quarterly as may appear advisable—always in advance.

From every Music Hall, Theatre, Circus or Dancing Saloon nightly in advance.

Telegraph Fees.—At the rate of Tls. 100 per line per annum.

Cemetery Fees and Local Post Office Subscriptions, in advance.

All such and other rates being payable at the time when declared due by the Council, and within *fourteen days* of demand for payment.

The Sale of Night Soil to the best advantage.

Loans.

The purchase of site offered by Messrs. Blethen and Vail for, and the building of, a new Police Station in Hongkew, if sanctioned by the Ratepayers, will have to be provided for by the issue of Debentures during the year. The land is offered for Tls. 8,500, and the building will probably cost Tls. 12,000, making Tls. 20,500 required.

EXPENDITURE.

The expenditure is put down at Tls. 213,750.

Your Committee endorse the recommendations of the Defence, Watch and Works Committees.

Fire Department.—Tls. 2,500 is asked for working expenses.

Tls. 2,500 for new plant which becomes the property of this Municipality.

Rolling Stock.—Tls. 1,500. Provision has to be made for wear and tear.

Tls. 1,500 for Services of General Assessment Committee.

Deficit 1875.—Tls. 5,743.44. This constitutes a somewhat serious charge on the revenue of the year under notice.

MEMORANDUM *addressed to the Council by the*
WATCH COMMITTEE.

YOUR Committee have framed the Estimates for Police and the Sanitary work of the place as low as possible.

LICENSES.

JINRICKSHAS.

They are in favour of the arrangement with the French Council being terminated and the same system of licensing Wheelbarrows applied to Jinrickshas.

HOSPITALS.

General.—The correspondence published in the Report explains the nature of the grants to the General Hospital.

Vaccination.—The Vaccination Room at the Gutzlaff Hospital will be closed on 31st March next, as the Committee find that the Shantung Road Hospital affords every facility for vaccinating, and the Trustees of that establishment will undertake such work in consideration of a slight increase in the usual annual grant to them.

MEMORANDUM *addressed to the Council by the* PUBLIC
WORKS COMMITTEE.

THE Committee have merely asked for what they consider to be absolutely required for keeping the settlement in a satisfactory condition.

The estimates speak for themselves, and need no further comment from the Committee.

PROSPECTIVE WORKS.

Widening where possible the main thoroughfares of the Settlement.

Water Supply.

Band Extension Scheme.

Public Market.

Tramway for Wheelbarrows on the Bund.

MEMORANDUM addressed to the Council by the
DEFENCE COMMITTEE.

THE maintenance of the Volunteers it is contemplated will not cost more than Tls. 1,500.00

MUNICIPAL

*Estimate for the Year commencing***Income.**

	Tls.	cts.	Tls.	cts.
LAND TAX.				
FOREIGN—7/20 of 1 per cent. on total value of Land Assessment now being made, say .....	.....		21,800.00	
GENERAL MUNICIPAL RATE.				
FOREIGN.—7 per cent. on Assessed Rentals of rateable Houses. Assessment, 1875.. Tls. 524,676=Tls. 36,700.00				
Less—Allowance for Houses unoccupied during year 3,000.00				
7 per cent	33,700.00	.....	33,700.00	
NATIVE—8 per cent. on \$895,624 total Assessed Rentals for quarter ending 31st December, 1875, of Chinese houses=\$71,650 at Ex. 73.....Tls. 52,300				
Less—Allowance for Houses unoccupied during year and reductions in Assessments.....Tls. 4,300				
8 per cent.....Tls. 48,000		.....	48,000.00	
DUES ON MERCHANDIZE.				
Dues on all Goods passed through the Custom House as landed, shipped or transhipped by persons resident within the limits of the Foreign Settlement, North of the Yang-king-pang, or landed, shipped or transhipped at any place within the said limits, &c. as falling within the provisions of Art. IX of the Land Regulations of 1870			75,000.00	
From H. E. the Taoutai				
Carried forward.....	.....		178,500.00	

BUDGET.

1st January to 31st December, 1876.

Expenditure.

		Tls.	cts.	Tls.	cts.
POLICE FORCE.					
<i>Pay—</i> Foreigners.					
1 Superintendent	3,600.00				
3 Inspectors	6,120.00				
9 Sergeants	6,360.00				
20 Constables	10,500.00				
		26,580.00			
33 Foreigners.					
<i>Natives.</i>					
7 Sergeants	840.00				
8 Detectives	1,548.00				
100 Constables	9,315.00				
		11,703.00			
115 Natives.				38,283.00	
148					
Allowance for Extra Constables during the Year		1,333.00			
		39,616.00			
<i>Deduct</i> for men employed on special services		2,000.00			
		37,616.00			
<i>Medical Aid.</i>					
Medicines for Police Force	330.00				
Hospital Charges	200.00				
		530.00			
<i>Rent.</i>					
Hongkew Police Station	1,250.00				
Constables' Quarters	80.00				
English Settlement—Louza Station	245.00				
		1,575.00			
<i>Insurance.</i>					
On Central Station, and adjacent Buildings		71.25			
<i>Passages.</i>					
2 Men entitled to passages Home at Tls. 150 each		300.00			
<i>Carried forward</i>		40,092.25			

MUNICIPAL BUDGET—Continued.

EXPENDITURE.

	Tls.	cts.	Tls.	cts.
<i>Brought forward</i>	40,002.25		.....	
<i>Clothing</i> —Including cost, making up and alterations, &c., for Foreigners and Natives	2,600.00			
<i>Funeral Expenses</i> .—Set apart to meet Funeral Expenses	100.00			
<i>Incidentals</i> . Coolie hire for carrying Sick and Drunken men, Sampan hire, &c.	170.00			
<i>Wages</i> . Native servants at Police Stations	508.00			
Punkah coolies during the summer months	155.00			
	663.00			
<i>Food</i> . For Foreign and Native prisoners	400.00			
<i>Fuel and Light</i> . Coals	1,234.00			
Gas				
Oil				
<i>Sundries</i> . Printing, Advertising, and Stationery	100.00			
<i>Miscellaneous charges</i>	150.00			
	250.00			
<i>Relief of Poor</i> .—Foreign and Native .....	.....		45,509.25	300.00
SANITARY DEPARTMENT.				
FOREIGN AND NATIVE HOSPITALS.				
General Hospital	2,000.00			
Hospitals for Chinese	600.00		2,600.00	
MEDICAL BRANCH.				
Pay of Officer of Health	500.00			
Medical Attendance at Vaccination Establishment	215.00			
Municipal Surgeon—Pay	750.00			
Medical assistance for casualties in Hongkew	250.00		1,715.00	
NUISANCE BRANCH.				
<i>Salaries</i> —Foreign Staff. Inspector of Nuisances, Markets and Livery Stables	2,100.00			
4 Assistants	1,980.00			
1 Overseer—Native	96.00			
	4,176.00			
<i>Carried forward</i>.....	.....		50,124.25	

MUNICIPAL BUDGET—Continued

INCOME

MUNICIPAL BUDGET—Continued.

EXPENDITURE.

	Tls.	cts.	Tls.	cts.
<i>Brought forward</i>.....	.....		84,813.24	
PUBLIC WORKS.				
<i>Bridges.</i>				
General repairs ..	600.00			
Yang-king-pang, wooden bridge at the end of the Shantung Road, half cost ..	300.00			
Yang-king-pang Bund, balance of cost of iron bridge.....	750.00			
Abutment on this side of the Creek for iron bridge	3,000.00			
			4,650.00	
<i>Buildings.</i>				
Ordinary repairs to all buildings	400.00			
			400.00	
<i>Bunding.</i>				
Ordinary repairs	200.00			
			200.00	
<i>Drainage.</i>				
Completion of Main drain in Broadway.....	4,000.00			
Subsidiary drains	1,000.00			
			5,000.00	
<i>Fire Wells.</i>				
Repairs, &c.	200.00			
			200.00	
<i>Landing Stages.</i>				
New Iron Pontoon	3,000.00			
Repairs to bridge stages, &c., and wooden Pontoons	1,500.00			
Plant	500.00			
			5,000.00	
<i>Public Garden.</i>				
Maintenance and Repairs	250.00			
Gas.....	125.00			
Chinese Government Tax	27.00			
			402.00	
<i>Outside Roads.</i>				
Metalling	2,000.00			
Trees	150.00			
Small bundings	200.00			
Bridges	250.00			
			2,600.00	
<i>Roads and Footpaths.</i>				
Road materials	15,000.00			
Curb Side-Channels	4,500.00			
Labor.....	7,000.00			
Stone Crusher, working expenses	800.00			
Forming Seward Road, East side of Hongkew Creek....	1,000.00			
Purchase of Land for widening Roads, rounding Street Corners, &c.....	2,000.00			
Widening portion of Malay Street, Hongkew	1,000.00			
			31,300.00	
<i>Carried forward</i>.....	.....		134,565.24	

MUNICIPAL BUDGET—Continued.

EXPENDITURE.

	Tls.	cts.	Tls.	cts.
<i>Brought forward</i>			134,565.24	
<i>Telegraph Lines.</i>				
Maintenance of all Lines by Contract	1,500.00			
CEMETERIES.				
<i>Wages.</i>				
Sexton for all Cemeteries and Allowances for Labor and Coolies	230.00			
Gardeners' Wages for care of Cemeteries and Cathedral Compound	635.00			
Chinese Government Ground Rent	83.00			
Filling in portion and laying out additional portion of New Cemetery for Seamen's Burial Ground...	600.00			
Incidentals	150.00			
	1,698.00		3,198.00	
GENERAL ESTABLISHMENT.				
<i>Salaries.</i>				
Secretary—E. B. Souper	4,000.00			
Accountant—J. A. Pond	2,450.00			
Assistant—A. E. Jones	1,837.00			
„ E. A. Fabris	1,300.00			
„ G. M. Hart	2,450.00			
„ S. Reynell	1,500.00			
Overseer & Collector of Foreign Rates—G. Roggers.	1,950.00			
Collectors of Chinese House Tax	1,470.00			
Native Linguist and Assistant	720.00			
Sampan Tax—Foreign Collector	720.00			
Sampan-man employed in the collection of Sampan Tax	96.00			
Compradore for Collection of all Taxes	1,680.00			
2 Chinese Tax Writers	264.00			
2 Shroffs collecting Wheelbarrow and Cargo Boat Taxes	300.00			
Watchman at Council House Gate	96.00			
Godown Keeper	180.00			
Native Issuer	102.00			
<i>Native Servants.</i>				
2 Office Boys and 2 Coolies, Council House	276.00			
1 Office Boy, Dues Office at Custom House	84.00			
Water Coolie	27.00			
Coolie Numbering Chinese Houses	18.00			
Punkah and Chair Coolies	130.00			
	21,650.00			
<i>Fuel and Light.</i>				
For all Offices, Stables, Godown, Gate Lamp, &c. ...	450.00			
	22,100.00			
<i>Carried forward</i>	22,100.00		137,763.24	

MUNICIPAL BUDGET—Continued.

INCOME.

			Tls.	cts.	Tls.	cts.
		<i>Brought forward.....</i>			206,600.00	
LOCAL POST OFFICE.						
Subscribers.....						
Loose Letters.....						
Expresses						
Stamps.....					5,500.00	
INTEREST.						
On Tls. 15,000, Municipal Debentures forming Special Deposit Account.....			1,200.00			
On Daily Balances at Bank			150.00			
					1,350.00	
		<i>Carried forward.....</i>			213,450.00	

MUNICIPAL BUDGET—Continued.

EXPENDITURE.

	Tls.	cts.	Tls.	cts.
<i>Brought forward</i>	22,100.00		137,763.24	
<i>Law Expenses</i>	1,500			
<i>Auditing Accounts</i>	250			
<i>Stationery</i>	2,200			
<i>Printing</i>				
<i>Newspapers</i>				
<i>Advertising</i>				
<i>Postages</i>	100			
<i>House, Wheelbarrow, and Livery Carriage Numbers</i>	375			
<i>Miscellaneous Charges</i>	100			
	4,525.00			
STUD.			26,625.00	
<i>Forage and Farriery.</i>				
For 16 Animals for Works Department.....	2,760.00			
" 24 " " Sanitary Department	4,320.00			
" Police Superintendent.....	180.00			
" 2 " Inspectors	360.00			
" Secretary	180.00			
" Engineer (one month)	15.00			
" Clerk of Works.....	180.00			
" Collector and Overseer of Rates	180.00			
" Inspector of Nuisances, Markets and Livery Stables.....	180.00			
			8,355.00	
FIRE DEPARTMENT.				
Contribution.....			2,500.00	
SHANGHAI VOLUNTEERS.				
Maintenance of.....			1,500.00	
LOCAL POST OFFICE.				
<i>Salaries.</i>				
Postmaster	2,000.00			
Assistant	240.00			
Delivery Coolies	1,630.00			
Mail Bags	60.00			
Newspapers	44.00			
Printing, Stationery and Advertising.....	120.00			
Fuel and Gas	130.00			
Agencies at Foochow and Pagoda Anchorage	204.00			
Rent	172.50	172.50		
Less for Upper portion of Building leased.....				
			4,600.50	
INTEREST.				
On Loans 38,700 @ 8 %	3,096.00			
" " 21,000 " "	1,680.00			
" " 42,800 " "	3,424.00			
Police Gratuity Fund	500.00			
" Savings Bank	15.00			
			8,715.00	
<i>Carried forward</i>			190,058.74	

MUNICIPAL BUDGET—Continued.

EXPENDITURE.

	Tls.	cts.	Tls.	cts.
<i>Brought forward</i>.....	.....		190,058.	74
MUNICIPAL STOCK AND STORES ACCOUNT.				
Plant for Fire Department	2,500.	00		
Purchase of and repairs to Rolling Stock	500.	00		
„ Harness and Current Repairs	1,000.	00		
			4,000.	00
SINKING FUND .....	.....		3,000.	00
CONTINGENCIES.				
Assessment Committee .....	.....		1,500.	00
Special Grant to General Hospital .....	.....		5,000.	00
Deficit in 1875.....	.....		5,743.	44
On Expenditure .....	.....		4,447.	82
			213,750.	00
Municipal Stock and Stores Account, Amount to be written off for depreciation			10,000.	00
	Tls.		223,750.	00

SUMMARY OF EXPENDITURE.

	Tls.	cts.	Tls.	cts.
<i>Pay.</i>				
Police.....	38,279.00			
Sanitary Department—Nuisance Branch	4,176.00			
Engineers' Department	6,369.33			
Telegraph do.	1,500.00			
Cemeteries	865.00			
General Establishment	21,650.00			
Local Post Office.....	3,870.00			
Legal Adviser	1,500.00			
Auditor's Fees.....	250.00			
			78,459.33	
<i>Medical</i>			2,245.00	
<i>Rent.</i>				
Police Stations.....	1,575.00			
Engineers' Department	251.66			
Local Post Office.....	172.50			
			1,999.16	
<i>Insurance.</i>				
Police Buildings, Arms, &c.	71.25			
Engineers' Instruments, &c.	10.00			
			81.25	
<i>Passages.</i>				
Police Constables			300.00	
<i>Miscellaneous Charges.</i>				
Police.....	820.00			
Cemeteries	233.00			
General Establishment	575.00			
Local Post Office.....	264.00			
			1,892.00	
<i>Clothing.</i>				
Police Force.....			2,600.00	
<i>Lighting.</i>				
Police Force.....	1,234.00			
Engineers' Department	20.00			
Council House and Offices	450.00			
Local Post Office.....	130.00			
Public Lamps	14,400.00			
			16,234.00	
<i>Printing, Advertising, Stationery and Newspapers.</i>				
Police	100.00			
Engineers' Department	150.00			
General Establishment	2,200.00			
Local Post Office.....	164.00			
			2,614.00	
<i>Relief of Poor</i>			300.00	
<i>Foreign and Native Hospitals</i>			7,600.00	
<i>Labour.</i>				
Coolie—Scavenging and Cleaning Streets	9,312.00			
Making and Repairing Roads	7,000.00			
<i>Animal Labour (Contract Sewjee)</i>	7,080.00			
			23,392.00	
<i>Public Works</i>			42,752.00	
<i>Carried forward</i>			180,468.74	

SUMMARY OF EXPENDITURE.—*Continued.*

	Tls.	cts.	Tls.	cts.
<i>Brought forward</i>.....	.....	.....	180,468.74	
<i>Cemeteries</i> .....	.....	.....	600.00	
<i>Municipal Stock and Stores</i> .....	.....	.....	4,000.00	
<i>Forage and Farriery.</i>				
Police.....	540.00			
General Establishment	360.00			
Engineers' Department	195.00			
Sanitary Department	180.00			
			1,275.00	
<i>Fire Department</i> .....	.....	.....	2,500.00	
<i>Shanghai Volunteers</i> .....	.....	.....	1,500.00	
<i>Interest</i> .....	.....	.....	8,715.00	
<i>Sinking Fund</i> .....	.....	.....	3,000.00	
<i>Assessment Committee</i>.....	.....	.....	1,500.00	
<i>Deficit in 1875</i> .....	.....	.....	5,743.44	
<i>Contingencies on Expenditure</i> .....	.....	.....	4,447.82	
Tls. ....	.....	.....	213,750.00	

MUNICIPAL COUNCIL

OF SHANGHAI.

REPORT

FOR THE

YEAR ENDED 31ST DECEMBER, 1876.

1876 K/K

SHANGHAI:
CARVALHO & Co., PRINTERS, PUBLISHERS AND STATIONERS.
1877.

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1877

MUNICIPAL REPORT.

YOUR Council have pleasure in handing for the information of the Ratepayers, report of their proceedings for the year ended 31st December, 1876. Your Council took over charge of Municipal affairs on 26th February last.

Previous to the last Council retiring the Police Force was inspected. Mr. Purdon said it was the duty of the Chairman of the Council to meet the force at the end of his year of office, and it was always a pleasure when he had to testify to the steadiness of the men. He had no doubt the very favourable condition of things shown in the Superintendent's report on crime for the year 1875, was in a great measure owing to the vigilance and energy of the Police.

The barracks and cells were inspected, and found clean and in a satisfactory condition.

On assembling in the Board Room, Mr. Purdon drew attention of the incoming Council to various outstanding matters; at the conclusion of which Mr. Cowie on behalf of himself and the retiring Council desired to express their warmest thanks to Mr. Purdon for the very able way in which he had acted as their Chairman. During their term of office, several questions of great importance to the Municipality had arisen, and the satisfactory mode in which these had been dealt with, was attributable in no small degree to the rare ability and untiring zeal displayed by him; and to his pleasant and courteous manner, was due the friendly spirit which had been invariably maintained throughout all discussions at the several meetings of the Council, even where the views of the members may have differed.

Mr. Purdon thanked his colleagues for the compliment, stating it was certainly not owing alone to him that everything had been so harmonious and pleasant, but to the consideration and courtesy of all members, and it was with great regret that he had severed his connexion with the Council.

The old members then withdrew, and the new Council proceeded to elect office-bearers, and to form committees for the year.

Chairman—Mr. A. A. Krauss.

Vice-Chairman—Mr. T. Olyphant.

Defence Committee—Messrs. Krauss, Hart and Olyphant.

Finance Committee—Messrs. Cowie, Iveson and Olyphant.

Watch Committee—Messrs. Hart, Fitz and Siegfried.

Works Committee—Messrs. Krauss, Holliday and Irving.

Councillor's Resignation.—Mr. Iveson resigned on 9th October, owing to his approaching departure for Europe.

Resolution was passed regretting the loss of Mr. Iveson's services, and thanking him for the courteous and able manner in which he had performed his duties as a member of the Council.

DEFENCE MATTERS.

VOLUNTEERS.

Appointments.—Have been made as follows:

Artillery.—Mr. Barnes Dallas to be Captain vice Captain J. H. Scott, resigned. Mr. R. Ogle to be Lieutenant.

No. 1 Company.—Lieutenant Holliday to be Captain vice Captain Brewer, resigned. Sergeant Gundry to be Lieutenant vice Lieutenant Bishop, resigned. Mr. A. Sim to be Lieutenant vice Lieutenant Gundry, resigned.

No. 2 Company.—Lieutenant Harvie to be Captain vice Captain Cann, resigned. Mr. H. Sutherland to be Lieutenant vice Lieutenant Harvie, promoted.

Mih-Ho-Loongs.—Sub-Lieutenant Groom to be Lieutenant vice Lieutenant Mackenzie, resigned. Mr. J. B. Manson to be Sub-Lieutenant vice Sub-Lieutenant Groom, promoted.

Drill-Instructor.—Police Constable Garthwaite, late of H. M.'s 80th Regiment.

Resignations.—The following officers have resigned;—

Artillery.—Captain Scott.

No. 1 Company.—Captain Brewer, Lieutenant Bishop, Lieutenant Gundry.

No. 2 Company.—Captain Cann.

No. 3 Company.—Captain Tucker.

Mih-Ho-Loongs.—Lieutenant Mackenzie.

Rifle Butts.—A new target has been ordered from England.

Lengthening of Butts.—The Council, apprehensive of danger to persons passing on the Woosung Railway during firing, have lengthened the Butts 30 feet on each side.

Rifle Competitions.—A Spring Meeting was not held, owing to the danger which attended firing whilst such numbers of Chinese were attracted by the Woosung Railway.

An account of the Autumn Meeting by Lieutenant Sim, Instructor of Musketry, is appended.

SHANGHAI, 17th November, 1876.

MAJOR HART,

Shanghai Volunteer Corps.

SIR,—I have to report that the Prize Meeting of the Corps passed off very successfully. An increasing interest is taken by the Volunteers in the musketry practice, the number of competitors for prizes reached a fair average, and the shooting showed a further improvement on previous Meetings.

The new target is not satisfactory. The iron is of poor quality, and most of the plates are already injured, while several bullets have penetrated through, leaving in one place a considerable gap.

This target has thus been rendered nearly unserviceable by a single competition, while the old target has been used, I believe, for about 13 years and is nearly as good as at first. If a sufficiently good quality of iron cannot be got here in suitable plates, the most economical and satisfactory course would appear to be to get a new target from England.

I remain, Sir,

Your obedient Servant,

ALEX. SIM,

Lieutenant and Instructor of Musketry.

Precautionary measures for defence of the Settlement.—During the past year a plan was adopted for the prevention of disturbances in the Settlement.

Strength of the Volunteer Corps.—The strength of the Volunteer Corps has been maintained.

Arms—Are in good order.

Ammunition.—Application was made on 30th August through H. B. M.'s Consul for a supply of ammunition from H. B. M.'s Government in Hongkong. On 2nd December at request of the Council the Consul telegraphed enquiry, when it might be expected in Shanghai. The following replies were received.

[COPY.]

TELEGRAM No. 71.

Deposited at Hongkong Dec. 2, 1876.

CONSUL MEDHURST,

Shanghai.

December 2.—Can give no information respecting ammunition. Will explain by letter.

COLONIAL SECRETARY,

Hongkong.

True Copy.

W. H. MEDHURST.

[COPY.]

COLONIAL SECRETARY'S OFFICE,

HONGKONG, 2nd December, 1876.

SIR,—I have the honor to acknowledge the receipt of your telegram of the 1st instant asking on behalf of the Municipal Council, when the supply of ammunition applied for through H. M.'s Minister, might be expected.

In reply, I regret to acquaint you that no information can be given by this Government in consequence of the notification received from the Major-General Commanding, to the effect that he would communicate with H. M.'s Minister at Peking on the subject.

I have, etc.

J. GARDINER AUSTIN,
Colonial Secretary.

W. H. MEDHURST, Esq.,
H. B. M.'s Consul, Shanghai.

[COPY.]

COLONIAL SECRETARY'S OFFICE,
HONGKONG, 4th December, 1876.

SIR,—With further reference to your telegram, dated 1st instant, I have the honor to state as follows:

On the 29th September 1876, H. E. the Governor received a letter from Sir Thomas Wade, forwarding an application for a supply of ammunition for the Shanghai Volunteers, and enjoining certain cautions as to its transmission.

H. E. immediately informed the Major-General Commanding, that he had received such a requisition, and enquired whether the Major-General was in a position to comply with it.

H. E. in reply received a letter from the Major-General enquiring for what purpose, or under what circumstances, the supply of ammunition was required, in conformity with H. M.'s regulations.

H. E. being ignorant of any regulation bearing upon the subject, requested that the portion of H. M.'s regulations upon the subject, might be pointed out to him.

The reply received from the Major-General was an intimation that he had (under date of 20th October, 1876) "caused a communication to be made to H. M.'s Legation at Peking on the subject."

This ended the correspondence which H. E. transmitted to Sir Thomas Wade in its entirety, in a despatch dated 20th October, 1876.

In conclusion, I am desired to inform you that the difficulty in obtaining your reasonable requirements, does not exist upon the part of H. E. the Governor.

H. E. presumes that Sir Thomas Wade came to some arrangement with the Major-General Commanding the troops, on his recent visit to Hongkong, of which, however, H. E. has no knowledge.

I have etc.

J. GARDINER AUSTIN,
Colonial Secretary.

W. H. MEDHURST, Esq.,
*H. B. M.'s Consul,
Shanghai.*

Formation of German Corps.—In July the Council were notified by certain German gentlemen that a corps to be composed entirely of Germans was in course of formation, and asking that it be incorporated with the Volunteer Corps and the necessary arms and accoutrements served out.

The Council regret that the project was ultimately given up.

FINANCE MATTERS.

AUDIT.

The Council record with regret the death of Mr. H. A. Laurence (who had been auditor since 1868) shortly after leaving this for England.

Previous to the late Mr. Laurence's departure, applications for the post of Auditor during his absence were invited, and Mr. George R. Corner was appointed to act till 31st March, 1877.

Shortly after Mr. Corner's appointment a more extended system of audit than had prevailed was resolved upon. Applications were publicly invited for an auditor to undertake the new system, the pay being fixed at Tls. 500 a year. Mr. P. Maclean was selected.

ASSIGNMENT OF "TUN SIN."

The assignment by the vendors of the old "Tun sin" premises to the Municipality has been received.

APPROPRIATIONS.

Appropriations not provided for in the budget for the year have been made for the following purposes:—

CARGO BOATS.

The following scale of license fees recommended by the Watch Committee have been adopted for cargo boats plying for hire:—

Carrying capacity, 20 tons and under,	\$0.50 per month.
do. 20 " " up to 100,...	\$1.00 " "

COMPRADOR'S SECURITY.

New security has been obtained from the compradore.

INSURANCE.

The insurance of the Municipal buildings and property has been apportioned among local Companies.

ASSESSMENTS.

Schedules of assessments made during the year are attached.

Houses assessed during the year 1876.

Name of Road.		Name of occupant.		Remarks.
9A	Yangtze	Maitland & Co. ...	2,800	{ Reassessed. No. 9A was assessed before alterations at Tls. 3,500. Portion of premises altered and let to Messrs. Olyphant & Co. (1B Hankow Road.) Building when first assessed in 1875 was not completed. Reassessed.
17	Szechuen	{ J. M. Taylor	1,250	
7	Keangse	{ D. Gilmour		
8	do.	{ R. S. Raphael .....			360
		{ R. Rietschler	300	
23A	do.	Pharmacie de l'Union	540	{ No. 23A Keangse Road was assessed at Tls. 1,200, building divided up and now occupied by Pharmacie de l'Union Tls. 540, E. Wennohs Tls. 660. { A portion of premises No. 19 Nanking Road let to a Chinaman. { Part of the old premises known as No. 4 Foochow Road pulled down & Chinese houses built; portion left is occupied by Mad. Stielfordff.
28B	do.	Chinese	400	
4	Foochow	Madame Stielfordff	720	
1B	Hankow	Olyphant & Co. ...	2,400	
7A	do.	Wm. Hopkins	300	{ Same remarks apply as to 23A Keangse Road, above. { Forms portion of No. 19 Nanking Road, the whole of which was at one time occupied by Messrs. Olyphant & Co.
7B	do.	Untenanted	300	
18B	Nanking	E. Wennohs	660	
19	do.	Untenanted	1,200	
19A	do.	do.	300	{ Formerly No. 7 Keangse Road, premises considerably altered, godowns and out-houses removed and other houses built.
19B	do.	J. Pinel	720	
19C	do.	Untenanted	420	
13A	Soochow	E. Belbin	90	
1	Siking	Mrs. Green	300	{ "Astor House," assessed before alterations at Tls. 1,800, considerable alterations and additions made. "Ford's Hotel."
2	do.	E. M. Smith	900	
4	do.	A. Yvanovich	300	
5	do.	Untenanted	300	
1	Hupoh	Polytechnic Society	300	{ "Astor House," assessed before alterations at Tls. 1,800, considerable alterations and additions made. "Ford's Hotel."
7	Whangpoo	D. C. Jansen	3,500	
28A	Broadway	Geo. Ford	500	
53	do.	W. Duncan	220	
2 to 15	N. Soochow	Untenanted, each...	100	{ "Astor House," assessed before alterations at Tls. 1,800, considerable alterations and additions made. "Ford's Hotel."
1	Miller	do.	240	
2	do.	do.	240	
4	do.	do.	240	
6	do.	do.	240	

Lots of Land Assessed during the year 1876.

No. of Lot.	No. of Title Deed.	Area.	Where Regtd.	Registered Owner.	Boundaries.	Assessed.
1105	1098	m. f. l. h. 0 5 4 6	Br. Con.	Henry Lester	N. Kang's property S. Road E. $\frac{1}{2}$ street	1,800 p. mow
1106	1099	0 2 1 2	"	Walter Pearson	W. Woo's property N. Property of Mr. Cowie S. Part of Shih's property E. Property of Mr. Cowie W. Woo's property	400 "
1113	1106	1 7 0 6	"	D. M. Henderson	N. Chuen Hang Creek S. do. do. do. E. Loh Chia Yen's property W. Loh Yu Kung's property	200 "

LOCAL POST OFFICE.

Work of the Office.—During the year will be seen on reference to table below.

Correspondence passed

To and from the Ports.										Posted in Shanghai for Town Delivery.	
Mails.		Total Mails.	Letters.		Newspapers.		Parcels.		Total Letters Papers & Parcels	Letters, Circulars, Newspapers, &c.	Expresses.
Despatched	Received		Despatched	Received	Despatched	Received	Despatched	Received			
2,471	946	3,417	54,440	69,012	52,458	4,711	7,582	1,311	189,514	247,896	1,729

Pillar Letter-Boxes—Have for the first time been erected on Bubbling Well, Carter and Markham Roads and in Hongkew for the accommodation of persons residing in those neighbourhoods.

Letters from Japan.—An arrangement has been concluded with the Japanese Postal Agent to distribute at current rates such portion of the mails from Japan and United States of America, as remain uncalled for at the Japanese Post Office for two or three days after the arrival of the steamer.

Stamps, change in denomination.—Cash have hitherto been received in payment of postage and stamps at the rate of 1,500 cash per tael, and a loss was thereby involved in exchange in the course of a year, as the stamps generally used being of small denominations—1, 2, 3, and 4 candareens—were as a rule paid for in cash and postage equally so. To obviate this and to have a stamp of more convenient value it has been decided to make a slight alteration in the existing postal rates and to issue stamps, as soon as the present stock is exhausted for 20, 40, 60 and 100 cash a supply of which has been ordered from England.

Anonymous expresses.—Instructions have been given to the Local Post Master not to circulate expresses, unless they bear the name of the sender or the office at which they have been printed.

Non-subscribers' accounts.—Owing to the inconvenience and trouble that were experienced in collecting small accounts for postage from non-subscribers to the Local Post Office, the Council had no alternative but to demand payment of postage on delivery of letters. Finding this would involve loss of time in circulation of other matter, for the convenience of those who wished to make them, deposits were received on account of postage, and the plan works well.

SHANGHAI MUSEUM.

An application from the Committee of this Institution for a donation by the Council was not entertained, there being no money voted for such a purpose by the Ratepayers.

DUES ON MERCHANDISE.

Cumine & Co.'s Case.—Messrs. Cumine & Co. against whom a suit was pending at the date of the last Ratepayers meeting, paid the amount of dues (Tls. 159.75) claimed, and abandoned the suit.

Taotai's Commutation.—Your Council, upon assuming office, immediately turned their attention to the levying of dues from Chinese. It will be in the recollection of the Ratepayers that the previous Council endeavoured to obtain from the Taotai an official declaration as to the class of merchandise, passed through the Custom House by Chinese, his commutation was intended to cover, and failing, urged the Consuls to move that the commutation be increased to Tls. 20,000, as the present amount (\$14,000) per annum very inadequately covers the domestic trade of the port. Your Council took the question up from this point and addressed the Consular Body as under.

SHANGHAI, 23rd March, 1876.

SIR,—The Council are uncertain whether you consider it necessary to press H. E. the Taotai for a clear definition of the scope of the commutation for dues on Chinese-owned goods, or for an increased commutation in face of the resolutions passed at the recent Ratepayers' Meeting, and I have therefore been desired by my colleagues to ask you to be good enough to state for their information how this matter, as well as the collection of lekin dues in the settlement, rests at present.

I have the honor to be, Sir,

Your obedient Servant,

A. A. KRAUSS,

Chairman.

W. H. MEDHURST, Esq.,

H. B. M.'s Consul, and Senior Member of the Consular Body.

which was answered on 29th March—

H. B. M.'s CONSULATE,
SHANGHAI, 29th March, 1876.

SIR,—I have the honor to acknowledge the receipt of your letter, No. 76/222, dated the 23rd March, and in reply I beg to state as follows:—

The correspondence between the Taotai and Messrs. Seward and Medhurst, published in your last annual report, pages 18 to 24, make it clear that the Consuls proved unable to induce the Taotai to define officially what dues his commutation was intended to cover, whilst the Taotai's letter of the 3rd September, 1874, pages 22 and 23, distinctly declared that "an increased commutation would cause embarrassment." Under these circumstances it would seem inexpedient to press the Taotai for a further expression of opinion on either subject.

As regards your further question as to how the matter of the collection of lekin dues stands at present, I can only reply that the Chinese authorities claim the right to collect dues under various designations on foreign and native goods, both in the port and beyond its limits, and that no decision has as yet been arrived at by the foreign representatives at Peking, either favouring or contesting this pretension.

I have the honor to be, Sir,

Your obedient Servant,

W. H. MEDHURST,

H. B. M.'s Consul and Senior Consul.

A. A. KRAUSS, Esq.,

Chairman, Municipal Council.

The conclusion drawn from this despatch was that it was useless to attempt to get the commutation increased at present. The feeling of the Council then was to abandon the commutation altogether and to collect dues from Chinese, as in the case of Foreigners, provided the Chinese authorities would enforce payment of them in their courts, and the following letter was sent to the Consular Body:—

SHANGHAI, 1st, June, 1876.

SIR,—I have the honor to state that the Council will be obliged if you will ascertain from H. E. the Taotai whether in the event of the commutation now paid by him in respect of Dues on Merchandize, native owned, being abandoned, he would in cases where payment should be refused or evaded, assist the Council in the recovery of Municipal Dues:—

(a.)—From Chinese resident within Municipal limits, who may pass their goods through the Custom House in their own names.

(b.)—From Chinese who land, ship or tranship their cargo at any place within the said limits.

And, who, therefore, in both instances are liable for dues under Article IX of the Land Regulations.

I have the honor to be, Sir,

Your obedient Servant,

A. A. KRAUSS,

Chairman.

To W. H. MEDHURST, Esq.,

H. B. M.'s Consul and Senior Member of Consular Body.

the sense of which was in due course communicated to the Taotai, and on the 14th of December he sent reply as under:

FENG, TAOTAI, to W. H. MEDHURST, Esq.

29th 10th Moon.—14th December, 1876.

Formerly I had the honor to receive your letter, stating that the Municipal Council proposed to levy Wharfage Dues on Chinese Merchandise, and enquiring, in the event the Chinese refused to pay, if I would enforce it.

I have paid every year to the French Municipal Council 10,000 Taels, and to the Council, North of the Yang-king-pang \$14,000.

At the first, Ting, Footai, and Ying, Taotai, decided that it was not right for Foreigners to impose a tax upon Chinese subjects. Therefore, the officials were willing to pay annually the above commutation tax; never once supposing that the Municipal Council were meditating a tax upon Chinese, and now proposing to impose a tax upon Chinese Merchandise. Last year I received Y. E.'s first letter proposing to consider this matter, and I at once, in H. B. M.'s Consulate, and in the presence of Mr. Seward, the U. S. Consul-General, spoke of this matter; I asked Y. E. if Englishmen were subject to taxation in other countries. You and Mr. Seward both said that foreigners could not impose a tax upon Chinese. Seeing that you understood perfectly well that foreigners could not levy a tax upon the Chinese, I have paid regularly the above mentioned commutation tax, only to prevent foreigners from imposing a tax on Chinese. Without further answer, the above considerations are sufficient to show that it would be difficult to enforce this matter.

Now that I have again received your letter of enquiries, I have stated clearly the difficulties in the way of complying with your request. I have, therefore, to request Your Excellency to inform the Municipal Council, and to act accordingly.

I have &c.

December 19th, 1876.

M. T. Y.

The Council regret that the Native authorities are not disposed to increase the commutation, nor, in the event of its abandonment, to support the Council in collecting dues from Chinese. They feel that the sum received inadequately covers the trade in native produce.

HONGKEW POLICE STATION.

Until a new station is provided, the lease of the old premises has been renewed from month to month.

COST OF BRIDGES OVER YANG-KING-PANG CREEK.

The French Council have agreed to bear half the cost of erecting and maintaining the bridges over the Yang-king-pang Creek.

PUBLIC GARDEN.

The Garden Committee having represented that the amount voted for the maintenance of the garden during the year was insufficient, the Council authorised expenditure to a reasonable amount.

ACCOUNTS.

The accounts appended show—

RECEIPTS during the year	Tls. 229,435.00
EXPENDITURE	„ 225,492.03
leaving a SURPLUS to be carried forward to 1877 of ...	<u>Tls. 3,942.97</u>

The Budget submitted by the Council in office in 1875, estimated Revenue for the year	Tls. 213,750.00
but by Resolution X at the Rate-payers' meeting the rate on land was reduced from $\frac{7}{10}$ to $\frac{1}{10}$ of one per cent., making a difference of $\frac{1}{10}$ of one per cent. on the estimated assessed value ...	3,200.00
and General Municipal Rate on houses occu- pied by Foreigners was reduced from 7 per cent. to 6 per cent., making a dif- ference of one per cent. on total assess- ment of	5,200.00
	<u>„ 8,400.00</u>

leaving the Revenue estimated to be received for the year	Tls. 205,350.00
The Receipts aggregate	„ 229,435.00
giving an increase on the Budget of	<u>Tls. 24,085.00</u>
as shown in Comparative Statement at the end of the Report.	

The Expenditure recommended by the Budget as originally submitted by Council in office in 1875 was.....	Tls. 213,750.00
but by Resolution XII at Rate-payers' meeting, the remuneration for services of Assessment Committee was struck out	1,500.00
and by Resolution XIV an extra sum was voted for the extension of the Seward Road	1,000.00
	500.00

leaving the Expenditure allowed by Budget for the year	Tls. 213,250.00
The Disbursements have been	225,492.03
There is an increase therefore on the Budget of	Tls. 12,242.03
which is accounted for in separate statement.	

WATCH MATTERS.

CENSUS.

A Census of the Foreign and Native population was taken on the 21st June last.

The result was:—

Total of Foreigners (adults and children) in

English Settlement	1,018
Hongkew	563
Pootung	24
Hulks	24
Persons not returned, yet known of	44
	1,673

The total comprising,—

Men.....	1,086
Women	296
Children, Male	126
„ Female	165
	1,673

Summary of all Nationalities,—

British.....	878
American	181
Portuguese	168
German	129
Spaniards	103
Japanese	45
Danes	35
French	22
Parsees	14
Malays	13
Swedes	11
Swiss	10
West Indians	8
Eurasians	8
Austrians	7
Manillamen	6
Dutch	5
East Indians	5
Russians	4
Norwegians	4
Italians	3
Belgians	3
Javanese.....	3
Indians	2
Greeks.....	2
Chilians	2
Arabs	1
Negro	1
1,673	

These figures show as regards *Foreigners* a very immaterial increase since 1870,—

In 1870 the Foreign population residing in the settle- ment, in Hulks, at Pootung, and on the outside roads, was	1,666
In 1876 it is	1,673
Increase.....	7

An increase in the number of *adult females* is noticeable,—

In 1870 there were	218
In 1876 there are	296
Increase.....	78

Children,—

In 1870 there were	167
In 1876 there are	291
Increase.....	124

But on the other hand there is a decrease in the *adult male* population,—

In 1870 there were	1,281
In 1876 there are	1,086
Decrease.....	195

The Chinese population amounts to 95,662, of this number there are residing in Native houses in

English Settlement	61,245
Foreign Hongts	4,733
In Cargo Boats	5,104
On boats in Soochow Creek	1,470
„ „ Yang-king-pang Creek	265
„ Sampans plying for hire	342
In Native houses in Hongkew	18,124
„ Foreign houses	954
Boat population in Hongkew Creek	368
In neighbouring villages.....	3,057

The *Native* population has grown,—

From .....in 1870.....	75,047
To .....in 1876.....	95,662

that is, an increase say in five years of 20,615

In the so-called English settlement, there were,—

In 1870	58,918
In 1876 there are	73,159
Increase.....	14,241

In Hongkew,—

In 1870	16,066
In 1876 there are	22,503
Increase.....	6,437

This increase in the native population is owing to well-to-do Chinese coming to carry on business or reside here. The boating population remains about the same, and since the beggar boats formerly lying in the Soochow Creek have been removed, a very small number of beggars and thieves—of which there were in 1870 some 2,085 living in boats and huts—are to be found residing within the limits of the Foreign Settlement at the present time.

HARD LABOUR SYSTEM.

Prisoners sentenced to long terms of imprisonment have been employed on the roads.

SQUATTERS, HONGKEW CREEK.

The camp of squatters which has existed for upwards of 20 years on the east side of the Hongkew Creek near the Seward Road has been removed. Some of the squatters have merely moved to settle down higher up the creek and others in the neighbouring country.

TAIL-CUTTING PANIC.

The tail-cutting panic made its appearance in Shanghai early in May. The Police immediately set to work to discover the mischief-

makers, and it is a significant fact that as soon as they commenced instituting enquiries the alarm ceased here, and dropping off of tails was heard of shortly after in places not very remote from Shanghai.

Thirteen cases of "tail-cutting" were reported altogether, and of these nine were carefully investigated. In two instances it was proved that the tails were cut by the owners themselves; the one being a boy, and the other a young man.—No possible object of a political significance could be traced in any instance, and it would appear that the whole movement was the result of mere excitement caused by evilly-disposed persons working upon the superstitious feelings of an ignorant populace.

DISTURBANCES ON WOOSUNG RAILWAY.

On the application of H. B. M.'s Consul the services of the Municipal Police were granted on two occasions of disturbances on the Woosung Railway, as the Company's servants and property were threatened.

Dogs.

Every care has been taken to destroy the wretched curs which so continually find their way into the Settlement from the city and neighbouring country. A reward of 100 cash was offered for every diseased dog brought alive to the Louza Station, there to be destroyed. Not a single dog was brought to any of the Stations, though every inducement was held out to the natives, more especially to beggars and loafers, to whom—it was thought the reward offered would be tempting. Several dogs have been seized by the foreign members of the Police Force, but it is feared nothing will be done voluntarily by the Chinese owing to a deep-rooted superstition among them that it is unlucky to take the life of a dog.

SILVER-ASSAYING ESTABLISHMENTS.

Early in June places were opened in different directions for extracting gold from sycee. There soon followed complaints of the nuisance arising from the escape of sulphurous fumes emitted in the process of assaying, in which sulphuric acid was largely made use of. Supported by the opinion of the Health Officer that the fumes if inhaled were injurious to health, the proprietors of the establishments were called upon to provide for the carrying off the fumes by building high chimneys. They preferred to shut up the refineries and they have been closed.

WATERING OF ROADS.

The plan of watering the Bund with tubs was discontinued in September, and two additional water-carts were taken on to replace them.

PROCLAMATIONS BY THE CHINESE AUTHORITIES
IN THE SETTLEMENT.

In March last a despatch was received from H. B. M.'s Consul conveying a request that the Municipal Police should protect proclamations posted in the Settlement by the Native Authorities when bearing beneath the official seal the signature of the Assessor at the Mixed Court. Thereupon followed a correspondence which resulted in the matter being referred to the Consular Body between whom and the Municipal Authorities it was ultimately agreed that *all* Chinese proclamations after having been signed by the Senior Consul should be handed to the Council to be posted either by their Police or by a Chinese Official if accompanied by a member of the Police.

BRITISH CONSULATE,
SHANGHAI, 24th March, 1876.

SIR,—I have the honor to request that orders may be given to the Police of the British Settlement, to protect, as far as lies in their power, Proclamations posted by the native authorities when they bear beneath the official seal the signature of the Assessor at the Mixed Court.

I am, Sir,

Your obedient Servant,

W. H. MEDHURST.

To the Chairman Municipal Council.

SHANGHAI, 3rd April, 1876.

SIR,—Your letter of the 24th ultimo has been submitted to the Watch Committee, and in reply I have the honor to inform you that they do not deem it advisable that a change should be made in the practice hitherto adopted with respect to proclamations.

In order therefore to secure for proclamations the protection of the Police, they should be submitted to, and bear the seal of the Council.

I have the honor to be, Sir,

Your obedient Servant,

ALFRED A. KRAUSS,

Chairman.

W. H. MEDHURST, Esq.,

H. B. M.'s Consul.

BRITISH CONSULATE,
SHANGHAI, 3rd April, 1876.

SIR,—Your letter of to-day's date, refusing to accede to my request that the Police of the Settlements North of the Yang-king-pang be directed to respect such proclamations as bear the signature of the Assessor of the Mixed Court, has been received.

The request was made at the instance of Hsieh, the Mixed Court Magistrate, who complained of notices issued by him having been torn down by the Police, and questioned the right of the Council to issue such order as that under which the said notices were destroyed; and, as I consider that the objection is a reasonable one, I propose to take the opinion of the body of Consuls on the subject. Having

done so, I will again address you. If, meanwhile, you have any arguments to advance in favour of the Council's pretension, I shall be happy to lay them before the Consuls at the time of my bringing the matter before their notice.

I am, Sir,

Your obedient Servant,

W. H. MEDHURST.

The Chairman Municipal Council, Shanghai.

SHANGHAI, 10th April. 1876.

SIR,—Your despatch of 3rd instant, having further reference to proclamations by Chinese in the Settlement North of the Yang-king-pang, has been laid before my colleagues; and in reply thereto, I have the honor to state that the Council have nothing to add to their letter of 3rd instant.

I have the honor to be, Sir,

Your obedient Servant,

A. A. KRAUSS,

Chairman.

W. H. MEDHURST, Esq.,

H. B. M.'s Consul, and Senior Member Consular Body, Shanghai.

BRITISH CONSULATE,
SHANGHAI, 27th May, 1876.

SIR,—Referring to the correspondence which has passed between us on the subject of Chinese Proclamations, I beg to state that I have submitted the question for the consideration of the Consular Body, and the result, which I am charged as Senior Consul to communicate to you, is as follows:—

The Consuls, whilst quite agreeing with the Council in thinking that Chinese Proclamations should be scrutinized before being posted in the Settlements, are distinctly of opinion that the claim of the Council to have all such documents submitted to, and sealed by them in the first instance, cannot be sustained. The Chinese Authorities, however, appear to be quite willing to submit their Proclamations to Consular scrutiny, and the Consuls consider that the public interests will be sufficiently protected, and all reasonable objects attained, if the Chinese Authorities are requested to submit their decrees, before publication, to the Senior Consul for approval and signature, and to supply him with a copy in each case for transmission to your Secretary, or to the Superintendent of Police, whichever may appear to you to be the more convenient course.

I am, Sir,

Your obedient Servant,

W. H. MEDHURST,

H. B. M.'s Consul, and Senior Consul.

The Chairman Municipal Council, Shanghai.

SHANGHAI, 1st June, 1876.

SIR,—I have the honor to acknowledge receipt of your letter of the 27th May, which has been laid before and fully discussed by the Council.

They are pleased to learn that the Chinese Authorities have agreed to submit their Proclamations to Consular scrutiny before they are posted, but they are unanimously of opinion that the Council, to whom is entrusted by the Land Regulations the preservation of the peace and good order of the Settlement, should continue to possess the right of examining any such documents, and when approved, of affixing the seal of the Municipality thereto, before they are exhibited in the streets.

It should not be overlooked that the Police who are paid, employed by, and immediately under the orders of the Council, cannot be expected to protect such documents unless they see the seal of the Municipality attached thereto.

I have the honor, therefore, on behalf of my colleagues, to beg that you will submit this despatch, and the whole question, again for the reconsideration of the Consular Body.

I have the honor to be, Sir,

Your obedient Servant,

A. A. KRAUSS,
Chairman.

W. H. MEDHURST, Esq.,
H. B. M.'s Consul, and Senior Member of Consular Body.

SHANGHAI, 23rd June, 1876.

SIR,—Your rejoinder dated the 1st instant, to my letter of the 27th ultimo, on the subject of Chinese Proclamations, has been received, and submitted to the Consuls, who authorise me to state that, whilst they do not see the necessity of modifying the conclusion at which they have arrived, in any important essential, they are prepared to meet the views of the Council in so far as to propose that *all* Chinese Proclamations, after having been signed by the Senior Consul, shall be handed to the Council, to be posted, either by their Police, or by the Chinese if accompanied by a member of the Police Force.

I have the honor to be, Sir,

Your obedient Servant,

W. H. MEDHURST,
H. B. M.'s Consul and Senior Consul.

A. A. KRAUSS, Esq.,
Chairman Municipal Council, Shanghai.

SHANGHAI, 27th June, 1876.

SIR,—I have the honor to acknowledge receipt of your despatch of 23rd instant, and to state that the new arrangement proposed for the posting of the Chinese Proclamations in the Settlement, has the very careful attention of the Council.

I have the honor to be, Sir,

Your obedient Servant,

E. IVESON,
Acting Chairman.

W. H. MEDHURST, Esq.,
H. B. M.'s Consul, and Senior Member of Consular Body.

JIN-RICK-SHAS.

These have been a constant source of trouble. The sentences passed at the Mixed Court on men charged with loitering and obstructing, and plying with dilapidated vehicles, have proved in no way deterrent, and so numerous were the cases that at times the settlement

was denuded of constables during the forenoon by reason of so many having to appear at the Mixed Court to give evidence.

It was only after all milder measures had failed to secure the proper observance of Municipal Regulations that the Council decided to confiscate jin-rick-sha licenses where the conditions under which they were issued were disregarded. This course met with a remonstrance on the part of the proprietors of the jin-rick-shas, but it is the only one calculated in the opinion of the Council to enforce compliance with the regulations.

Number Limited.—By common consent the Council on either side of the Yang-king-pang limited the number to be allowed to ply for hire in the Settlements to 1,500.

Licensing Jin-rick-shas. Arrangement with French Council.—The Council's intention to terminate the arrangement by which a license given by one Council enabled a jin-rick-sha to ply for hire in the limits of the other Settlement, was conveyed in the following letter:

SHANGHAI, 6th March, 1876.

SIR,—The system of licensing wheelbarrows introduced by the Council in office last year, having been found to work most satisfactorily, the ratepayers at their annual meeting on the 25th ultimo, decided that it should be adopted with regard to all public vehicles, such as jin-rick-shas and carriages.

I have therefore been instructed to notify you that the arrangement which has existed hitherto, by which licenses for jin-rick-shas issued by either Administration, enable the holders to ply, let, or use for hire in both Settlements, will terminate on the 31st instant; and after that date owners of this class or other public vehicles, desiring to run over the roads of this Settlement, will be required to take out a license from this Council.

A notification to this effect will be published in the *North-China Daily News* for the information of foreigners, and a proclamation in the same sense posted for the information of native owners.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

H. SAYN, Esq.,

Secretary French Municipal Council,

to which the following reply was received:

SHANGHAI, le 18 Mars, 1876.

MONSIEUR,—Par votre lettre du 6 courant, vous m'informez que l'accord qui a existé jusqu'à ce jour entre les deux Municipalités, par lequel les licences pour Jin-rick-shas délivrées par l'une d'elles donnait le droit aux porteurs de circuler dans les deux Concessions, cessera d'avoir effet de la part du Municipal Council à partir du 1er Avril prochain, et que les propriétaires de véhicules désireux de circuler sur la Concession Anglo-Américaine auront, à l'avenir, à se procurer une licence délivrée par votre Municipalité.

Vous m'informez, aussi, que cette mesure, similaire à celle prise pour les licences pour Brouettes, a été arrêtée parceque le dernier Municipal Council avait trouvé des plus satisfaisants les résultats donnés par le nouveau mode de licence pour les dites Brouettes.

Le Conseil, à qui j'ai soumis votre lettre, ne peut s'associer à la complète satisfaction exprimée pour l'adoption du nouveau système de licences, car, s'il est avantageux financièrement pour les deux Municipalités, il a rendu par contre, la taxe des Brouettes 50 pour cent. plus onéreuse qu'autrefois pour une portion de vos contribuables et des siens, mais, le Conseil prend note de la décision que vous me communiquez et fera faire, de son côté, les publications nécessaires, dans le même sens que votre administration.

Veuillez agréer, Monsieur, l'assurance de ma considération très distinguée.

Le Secrétaire,

H. SAYN.

MONSIEUR E. B. SOUPER,
Secrétaire du Municipal Council.

WHEELBARROWS.

The average number of wheelbarrows now plying for hire in the settlement is 2,500.

NIGHT-SOIL BOATS LYING IN YANG-KING-PANG CREEK.

Owing to renewed complaints of the nuisance caused by boats loading with night soil in the Yang-king-pang Creek and waiting there for a favorable tide, it was proposed to the owners of properties in the neighbourhood that the soil from that quarter should be conveyed across to the Soochow Creek by the back streets of the settlements, but the proposal was not favorably received.

It is hoped that the deepening of the Yang-king-pang Creek which is contemplated will enable the boats to leave earlier than they do at present and that with proper observance of the regulation with regard to the careful covering of the boats, which the Police have been instructed strictly to enforce, the nuisance will be reduced to a minimum.

MEDICAL ATTENDANCE ON CASUALTIES IN HONGKEW.

An application was made by Dr. Macgowan that the yearly stipend of Tls. 250 be allowed as heretofore.

The Council, having considered the matter, saw no reason to depart from the decision formerly arrived at.

LOCK HOSPITAL.

It has been decided to put in force a tentative scheme and in relation thereto the following correspondence, reports, and minutes of special meeting of Council are published:—

BRITISH CONSULATE,
SHANGHAI, 29th July, 1875.

SIR,—I herewith beg to inclose copy of a letter I have received from Admiral Ryder, relative to the building of a hospital for the treatment of venereal diseases, and I shall be glad to be made acquainted with your views on the subject for the information of the Admiral.

I have the honour to be, Sir,

Your obedient Servant,

W. H. MEDHURST,
Consul.

The Chairman, Municipal Council.

"Vigilant," AT NAGASAKI,
22nd June, 1875.

SIR,—I understand that it is under consideration to build a hospital for the treatment of women for venereal disease, and to introduce some compulsory system of inspection at Shanghai. This would be of great importance to the Public Service. It has been carried out most successfully in Japan, at Hongkong, and at Singapore, but unfortunately hitherto at Shanghai no attempt has been made in this direction and in consequence the ships under my command have frequently a large number of men under treatment for Gonorrhoea and Syphilis, and in very grave forms contracted at Shanghai.

I have little doubt but that the seamen of merchant ships are similarly afflicted and that the residents do not escape. My object in addressing you on this subject is to supply an additional reason for the establishment of a hospital and the introduction of some amount of compulsory inspection, viz:—the benefit to the Public Service in diminishing the percentage of seamen of H. M.'s Ships incapacitated for active service.

I am well aware that in a mixed community such as that which resides at Shanghai, there are serious difficulties in procuring agreement among the residents of different nationalities, among the different Consuls, among the Ministers at Peking, and finally in obtaining the consent of the Chinese Authorities, but the cause being a good one difficulties to be overcome should not deter us.

I am, Sir,

Your obedient Servant,

A. P. RYDER,
Vice-Admiral, Commander-in-Chief.

W. H. MEDHURST, Esq.,
Consul.

SHANGHAI, 3rd August, 1875.

SIR,—I had the honour of laying your letter of the 29th ultimo with enclosure from Admiral Ryder, dated Nagasaki 22nd June, before the Council on Monday last.

In reply they desired me to state for the information of the Admiral, that the establishing of a Lock Hospital has occupied the attention of successive Councils, but in face of the difficulties and opposition that are certain to be met with, in

working it successfully, they have come to the conclusion, that it is quite impracticable at present.

I have the honour to be, Sir,

Your obedient Servant,

J. G. PURDON,

Chairman.

W. H. MEDHURST, Esq.,

H. B. M.'s Consul.

BRITISH CONSULATE,

SHANGHAI, 17th December, 1875.

SIR,—Referring to my letter No. 45 dated 29th July last, to your address and your reply No. 77 $\frac{1}{2}$ dated the 3rd August, relative to a scheme for the establishment of a Lock Hospital in this place, I beg to inclose copy of a further letter which I have just received from H. M. Commander-in-Chief, in which he repeats his conviction that the plan is feasible and urges renewed attention to the matter.

I have the honour to be, Sir,

Your obedient Servant,

W. H. MEDHURST,

Consul.

J. G. PURDON, Esq.,

Chairman, Municipal Council.

"Audacious," AT HONGKONG,

10th December, 1875.

SIR,—With reference to my letter of the 27th June last and your reply dated 6th August on the subject of the formation of a Lock Hospital at Shanghai, I beg to inform you that I have collected from the various surgeons of H. M. Ships out here, evidence as to the effect on the frequency of syphilitic infection and the virulence of the disease, in "protected" and "unprotected" ports:—it is most conclusively in favour of protection.

I inclose an extract from the letter of Dr. Hilston, Surgeon at Yokohama Naval Hospital, as a sample of the nature of the evidence.

I am aware that there are difficulties at Shanghai in consequence of the different nationalities, but I have reason to believe that these can be got over by judicious arrangements on the part of the Municipality, and the clever management on the part of the Medical Officer, Dr. Hendersoh, whose views, I am certain, will be in agreement with those of all his brethren.

I am told that some opposition is to be expected from persons who own the houses that have been turned into brothels. I feel confident that this is a mistake if the owners of such property are Englishmen, and if they are Chinese their opposition may surely be ignored.

I shall await your reply with confidence that it will inform me that the Municipality of Shanghai will not shrink from attempting to meet this great evil.

I am, Sir,

Your obedient Servant,

A. P. RYDER,

Vice-Admiral, Commander-in-Chief.

W. MEDHURST, Esq.,

H. M. Consul, Shanghai.

YOKOHAMA:—Working of the contagious disease Act.

Extract from letter of Staff Surgeon D. HILSTON, M.D., R.N., in charge of Royal Naval Hospital, dated 20th November, 1875.

"During the absence of Dr. Hill, Fleet Surgeon, R.N., at Nagasaki and Kobé for three months at the end of last year, I had charge of the daily inspections of the licensed women at the Yoshiwarra, and was able to compare their state at that time with what it was before the Lock Hospital was established in this place by Dr. Newton in 1868, as recorded by him in his official correspondence, and was greatly impressed by the improvement that had taken place: none of the frightful forms of disease, which he mentions as being so common, having come under my notice during the whole of the three months, and instead of two-thirds of the prostitutes being found diseased, as stated by him, not more than an average of 6 per cent. of the whole number were under treatment for venereal disease at one time,—chiefly for gonorrhœa and soft sores, only 13 cases of hard chancre having been received into the hospital at the Yoshiwarra during this period. Most of these cases were women from Yedo and the country around Yokohama who were found diseased at their first examination.

No objection was ever made by the women to the examinations, on the contrary, they, and the keepers of the brothels were most anxious that those found diseased should receive the benefit of hospital treatment."

Report of all cases of syphilis treated at the Royal Naval Sick Quarters, Yokohama, between 1st July 1873 and 20th November 1875.

I.—PRIMARY SYPHILIS.

Where Contracted.	Number of Admissions.	Nature of Sore.			Had secondary affections while in Hospital.	Discharged.		Now in Hospital.
		Hard.	Soft.	Phayadem.		Cured.	Invalided.	
Yokohama	24	4	18	2	3 ×	23	...	1
Unprotected Ports	16	4	5	3	6 ×	13	2	1

II.—SECONDARY SYPHILIS.

Primary sore contracted at	Number of Admissions.	Discharged.		Now in Hospital.
		Cured.	Invalided.	
Yokohama	1	...	1	...
Unprotected Ports	35	24	10	1

D. HILSTON,
Staff Surgeon, R.N.

BRITISH CONSULATE,
SHANGHAI, 5th January, 1876.

SIR,—With reference to H. M.'s Consul's letter No. 73 of 17th ultimo forwarding Copy of a letter from Admiral Ryder relative to the establishment of a Lock Hospital at this port, I have the honour to inclose copy of another letter from the Admiral forwarding a reply on the subject from Fleet Surgeon Geo. Birnie Hill, R.N., which he desires me to communicate to you for the information of the Council.

I am, Sir,

Your obedient Servant,

WM. M. COOPER,
Acting Vice-Consul in charge.

The Chairman, Municipal Council.

"Audacious," AT HONGKONG,
21st December, 1875.

SIR,—With reference to previous correspondence on the subject of the formation of a Lock Hospital at Shanghai, I beg to forward herewith for the information of the Municipal Council of Shanghai, copy of a letter which I have received from Fleet Surgeon, George Birnie Hill, R.N., (who has had great experience in connection with Lock Hospitals in Japan) in reply to a communication which I addressed to him on the subject, and I trust his suggestions will be found useful by the Municipality in organising a Lock Hospital at Shanghai.

I am, Sir,

Your obedient Servant,

A. P. RYDER,
Vice-Admiral, Commander-in-Chief.

W. MEDHURST, Esq.,
&c., &c., &c.

YOKOHAMA, 7th December, 1875.

SIR,—In acknowledging the receipt of your letter dated the 5th November, informing me of your endeavour with the Municipal Council of Shanghai to organise a Lock Hospital, and pass a contagious diseases law for that place, and requesting me to furnish you with any information likely to assist your efforts, I have the honour herewith to transmit the following brief replies to the six interrogative headings contained therein.

(1) *The difference in the character of venereal at the protected and unprotected Ports.*

Before the introduction of the supervision system of public women into Japan in 1868, the venereal disease at the ports of Yokohama, Kobé and Nagasaki prevailed to a fearful extent amongst the native prostitutes and displayed the most virulent forms of this malady; hard, phagedenic, and sloughing sores were extremely common as local manifestations, and secondary, and tertiary affections, in their varied and worst types, were the too frequent attendants on primary lesions. We learn from the official reports of naval and military medical officers that our seamen, marines, and soldiers, stationed at Yokohama at this time, suffered severely from this disease,

and that many proved subjects for invaliding in consequence of subsequent constitutional symptoms. To such an extent was this the case that the Army Medical Department called the attention of the War Office to it, and in 1867 the latter department suggested to the Admiralty the necessity of adopting measures to mitigate this scourge. Hence the organization of the Lock Hospital in 1868 under my predecessor, the late Mr. Newton, Staff Surgeon. Since then the character of the disease is totally altered; few cases of Hunterian chancre are at present ever met with, and secondary and tertiary symptoms, for the last two years, are seldom witnessed; soft sores are far less numerous than formerly and more amenable to treatment, owing to the improved general health of the prostitute community. Gonorrhoea, however, still prevails in consequence of the increased number of Foreigners of all nationalities, especially Chinese, who visit this port on their way to and from America and import fresh virus. Uterine affections are also common as might be anticipated, but I am happy to say that the virulent infecting sore likely to taint the constitution is now almost completely stamped out. If no prophylactic means had been then adopted for staying the ravages of the syphilis, the results, at the present day, can be more easily imagined than described.

(2) *The best design for a Lock Hospital for 40 beds.*

At first we ought not to be too exacting as to perfection in a hospital; any ordinary European built house capable of accommodating forty beds with an allowance of three or four hundred feet of cubic space to each patient would afford ample room; to it should be attached a waiting and an examination room, the latter, lighted from the side should communicate with the Hospital, and be provided with a platform or table 33 inches high sufficiently long and wide to admit of two women being inspected at once. Lavatories and water-closets should form a wing to the main building, in which a small space might be allowed for dispensing purposes. To save time and expense and perhaps gain experience in working the system I may suggest that the above conditions might be fulfilled, for the time being, by having a portion of the Civil Hospital set apart for Lock purposes as is the case at Hongkong.

(3) *Staff to be appointed.*

The Medical Staff should comprise one European visiting surgeon and two native assistants; there should also be a resident head-nurse, a gate-keeper, and as many subordinate servants and nurses as circumstances and the varying number of patient might render requisite.

(4) *Expense of erection and furnishing.*

I am at a loss to answer this question satisfactorily not knowing the value of labor and materials in China. But as regards the necessary instruments and a first supply of medicines and medical comforts, these amounted to about \$250 when the hospitals at Nagasaki and Kobé were first instituted.

(5) *Expense of annual maintenance.*

A sum, not exceeding \$3,600, covers every imaginable expense connected with the Yokohama hospital including rent, but it must be borne in mind that all the patients in this establishment supply their own food excepting medical comforts, such as wine, beer, soups, &c., and that the European Surgeon's salary is not included in this amount.

(6) *Revenue from Licenses, &c.*

At Yokohama the prostitutes, numbering 674, are divided into five classes, the members of which pay from one to five dollars respectively, per month, for their licenses. Therefore calculating on an average individual payment of three dollars monthly (as I have been unable to learn the exact numbers in each class) a total revenue of \$24,264 per annum is arrived at; from this let the yearly expenses of \$3,600 be deducted and a balance of \$20,664=£4,132. 16s. 0d. is left to the credit of the Imperial Government.

No doubt the expense attending the carrying out of the contagious disease law in China will be greater than in Japan, in consequence of the difference in the social habits of the two people, and probably a higher rate of salary to the medical staff, still the above favorable financial statement leaves a wide margin of profits and should convince the Municipal Council that, when once the Lock Hospital is organised and properly conducted, it will, at any rate, prove no burden to the rate-payer.

I regret that my absence from Yokohama on public duty at Nagasaki and Kobé for the last two months prevented me replying earlier. Your letter did not reach me until my return here a few days ago.

I have the honour to be, Sir,

Your obedient Servant,

GEO. BIRNIE HILL,

Fleet Surgeon.

VICE-ADMIRAL RYDER,

Commander-in-Chief.

SHANGHAI, 7th January, 1876.

SIR,—I have the honour to acknowledge receipt of your despatch of the 17th ultimo giving cover to copy of a letter from the Commander-in-Chief of H. M. Naval forces in China, relative to the establishment of a Lock Hospital in Shanghai.

As already intimated the efforts of previous Councils have not met with success and without holding out hopes that any different result will be obtained, this Council out of deference to Admiral Ryder will again give the subject their attention.

As a preliminary step they would like to be informed whether the British Government would contribute to the support of such a Hospital and if so to what extent.

I have the honour to be, Sir,

Your obedient Servant,

J. G. PURDON,

Chairman.

W. H. MEDHURST, Esq.

H. B. M. Consul.

BRITISH CONSULATE,

SHANGHAI, 15th January, 1876.

SIR,—I have to acknowledge the receipt of your letter No. 34 dated the 7th instant, to which my temporary absence from Shanghai has, I regret to say, prevented me from replying sooner.

I am sure that Admiral Ryder will be glad to hear that the Council are prepared to reconsider the possibility of establishing a Lock Hospital at this port, but I am not in a position to answer for myself, or for the Admiral, your question as to the likelihood of Governmental aid being accorded in favour of the scheme. Your letter shall however be submitted by first opportunity for Admiral Ryder's information.

I have the honour to be, Sir,

Your obedient Servant,

W. H. MEDHURST,

J. G. PURDON, Esq.,

Chairman, Municipal Council.

BRITISH CONSULATE,
SHANGHAI, 6th March, 1876.

SIR,—A copy of your letter No. 76/311 dated the 7th January last, was forwarded to Admiral Ryder, and I now beg to enclose copy of his reply, dated the 28th February, 1876.

I am, Sir,

Your obedient Servant,

W. H. MEDHURST,
Consul.

The Chairman, Municipal Council, Shanghai.

"Audacious" AT HONGKONG,
28th February, 1876.

SIR,—Will you be good enough to express my thanks to the Municipality of Shanghai for consenting to re-consider the question of enforcing regulations in diminution of contagious diseases.

The Municipality is aware that the Admiralty contribute to the expenses in carrying out the above object both at Hongkong and in Japan. Of course I am not empowered to make any offer or enter into any undertaking on the part of the Admiralty, but I shall be very glad to be the means of forwarding to their Lordships a report of any steps taken by the Municipality, and I shall be glad to support as far as it may be in my power to do so any proposal which affords a prospect of some such supervision of prostitutes being carried out in Shanghai as has been so successfully established at Hongkong and in Japan.

I am, &c.,

A. P. RYDER,
Vice-Admiral, Commander-in-Chief.

W. H. MEDHURST, Esq.,
&c., &c., &c.

SHANGHAI, 18th July, 1876.

SIR,—The Council have deputed me to invite the presence of two Delegates of your Executive at a Meeting of this Board which will be held on Monday next, the 24th instant, in the Municipal Council Room, at 9 o'clock a.m. to discuss the question of a Lock Hospital.

Admiral Ryder and others interested will attend the Meeting.

I am, Sir,

Your obedient Servant,

A. A. KRAUSS,
Chairman.

E. LEROY, Esq.,
President French Council.

Special Meeting held in the Council Room, No. 17, Keangse Road, on Monday, the 24th July, 1876, present on the part of the Council, Messrs. E. Iveson (in the Chair) G. J. W. Cowie, W. S. Fitz, J. Hart, J. F. Holliday, J. Bell Irving, and the Secretary; and other gentlemen

who had been invited to attend, viz:—Admiral Ryder, Mr. W. H. Medhurst, H. B. M.'s Consul and Senior Member of the Consular Body; Mons. E. Leroy, President, and Mons. Maignan, of the French Council; Dr. Pichon, Officer of Health in the French Settlement; Dr. Davis, H. B. M. *Audacious*; and Dr. Henderson, Officer of Health for the Settlement North of the Yang-king-pang.

A memorandum by the Health Officers of the Settlements North and South of the Yang-king-pang, embodying a tentative scheme, was submitted.

The measures recommended to be adopted by Doctors Henderson and Pichon were fully approved, and it was agreed between the delegates from the French side and the Council, that the Health Officers of the two quarters should furnish an estimate of expenses after which the matter would be taken into further consideration.

Memorandum discussed at the above meeting.

THE MEDICAL AND POLICE SUPERVISION OF NATIVE PROSTITUTES.

Memorandum.—June 12th, 1876.

1. It is unnecessary now to recapitulate the facts which have been accumulated to prove the necessity of subjecting the native prostitutes in Shanghai to foreign medical supervision. During the past year the subject has again been brought prominently forward by Vice-Admiral Ryder, who urges the Council to take immediate action, by arguments founded on the experience of ships of war stationed at the port, and by detailed reference to the good results obtained in Japan from the systematic inspection of the women and the establishment of Lock Hospitals. In addition to the letters of the English Admiral, I beg now also to enclose a letter from Fleet Surgeon Thomas J. Turner of the U. S. Flag-Ship *Tennessee*, in which the writer expresses strongly his conviction that a Lock Hospital is needed in Shanghai, and adds his experience to that of other Naval Surgeons, to prove the prevalence of venereal disease at the port. I am also further informed by the Health Officer of the French Council, that during the past six months, the Captain of a French man-of-war lying in the harbour, refused altogether to grant his men shore-going leave, on account of the risk which he believed they ran of contracting venereal disease in the brothels.

2. I have recently pointed out (in my last Report as Health Officer) that efficient control of the native prostitutes will be obtained with greater difficulty in Shanghai, than either in Hongkong or Japan, in virtue of the facts, that Hongkong is a British Colony, and that in Japan the Native Government concerns itself directly in the establishment and maintenance of the Lock Hospitals. In view of the difficulties which may be anticipated, the following points seem to me deserving of special consideration:—

A. The Superintendent of Police is of opinion that the number of the native prostitutes in Shanghai has undergone little alteration during the past few years, and that the figures published in my special report in 1871, may be taken as substantially correct. At that date 1,612 women were known to the Police as prostitutes in the Settlement North of the Yang-king-pang Creek. Of these women 1,385 received the visits of natives only, and in no case permitted foreigners to enter their houses. It would be as impossible, as it would be impolitic, to attempt the medical inspection of women who so specially reserve themselves, and they may be altogether left out of consideration. The control of the remaining 223, will doubtless sufficiently tax the resources of the staff which the Council can command, but the number is scarcely so great as to be seriously embarrassing. These 223 women are distributed over Hongkew and the English Settlement in 62 houses.

B. It has been definitely ascertained that neither in the French Concession nor in the Settlement North of Yang-king-pang Creek, will the women voluntarily, or even readily,

submit to the visits of inspectors. This however will, I believe, be found scarcely a serious obstacle. The native authorities may be counted upon to support the Police in closing any native brothel simply proceeded against as such; and the keepers of the houses will compel the women to appear before the surgeon, when they find that the only alternative is the shutting up of the brothel. To prevent emigration from one Settlement to another, it is essential that the two Municipalities act simultaneously; and this co-operation should be definitely secured before the work is begun.

C. I have ascertained personally from the Commissioner of Customs and the Harbour Master that the Council may depend upon their support, and—if in any way possible—their assistance. This is a matter of no small importance, as, so far as sailors are concerned, the most dangerous women appear to be those, who, under the guise of needlewomen, washerwomen, and the like, visit the ships in the harbour for the purpose of prostitution, or with that object entice the sailors to visit their houses on shore.

D. It has been suggested to me that before incurring the expense of building a Lock Hospital and engaging the services of the full staff required for such an institution, it would be well to ascertain by a preliminary experiment, the ability of the Authorities to compel the attendance of the prostitutes at the weekly inspections; and I am myself of opinion that such an experiment is decidedly to be recommended. The plan of procedure suggested was detailed by Dr. Massais in a special report addressed by him to the French Council in 1870, a translation of which is preserved in the office of the English Council. It was this plan which formerly received Dr. Galle's support, and this is the scheme which now meets with Dr. Pichon's approbation.

The official registration of the houses and their inhabitants is the first step. This done the women practising prostitution are furnished with tickets to which their photographs are attached. The weekly inspections are then begun in a convenient apartment hired for the purpose; the building at the head of the Foochow Road would suit perfectly. The women on presenting themselves before the surgeon, hand in their tickets, and upon these the surgeon, or his assistant, inscribes the date of the examination and the condition of the women examined. Should any of the inhabitants of a registered house fail to appear, the proprietor is at once communicated with by the police and if the reasons assigned for the non-appearance are unsatisfactory, the house is closed and struck off the register. By the more active promoters of this scheme, it is believed that it will for some time to come prove a sufficient check on the spread of venereal disease in Shanghai; but I can myself only support it as an advisable preliminary step to the establishment of a hospital, at which the women will not only be periodically examined, but, when found diseased, will be detained till cured.

EDWARD HENDERSON, M.D.

Health Officer.

SHANGHAI, July 29th 1876.

E. B. SOUPER, Esq.

SIR,—After consultation with Dr. Pichon and the Superintendent of Police, I have arrived at the following as an approximate statement of the expense attendant on carrying out the scheme for the examination of native prostitutes, which I had the honour to submit to the Council last Monday. House rent is not included, as we consider the house at the head of the Foochow Road, known as the "Old Lock Hospital," as sufficient with certain small repairs and alterations, for our present purpose.

	Tls.	
Salary of examining Surgeons (two)	2,000	
Instruments, say	100	
Repairs to house, say	100	
Benches, Chairs, Wash-handstands, &c.	200	
Watchman	\$ 6 per month	
Coolie (one)	6 do.	
Cantonese Matron (resident)	12 do.	
Assistant (native)	20 do.	
	\$44 per month	
	or \$528 per annum	380
To this must be added the expense of feeding, &c. those women who voluntarily remain in the Hospital for treatment; say	500	
Total	Tls. 3,200	

(to be divided between the two Councils.)

I think, and the Superintendent of Police agrees with me, that the expense of the tickets and photographs should be borne by the women themselves.

I am, Sir,

Your obedient Servant,

EDWARD HENDERSON.

Rules and regulations to be observed by the keepers and inmates of brothels.

1.—Any person wishing to keep a brothel, to which foreigners may be admitted, to apply at the Central Police Station, when the name of such person, the house she intends to occupy, with the females she proposes to keep, will be registered; she shall bring two photographs of each female, and will be instructed when and where to attend with the females for the purpose of being there examined by the medical officer.

2.—Each inmate of a brothel to present herself for examination at such place and on such days as may be appointed by the Council, taking her photograph and card for identification and signature.

3.—If found healthy the card to be dated and signed by the medical officer, and the person so examined may return to her home.

4.—If found unhealthy the photograph and card to be detained until again examined and found healthy by the medical officer.

5.—If any female who has not been examined by the medical officer, or who has been examined by him and found unhealthy, and who has not since been examined and had her card and photograph returned to her by the medical officer,—shall be found in any brothel, the proprietor of such house to be proceeded against either for a breach of these regulations, or for keeping a disorderly house.

6.—The photograph and card to be at all times exposed in the brothel in which the person designated may reside as may be directed by the Council.

7.—The proprietor of a brothel shall at all times admit any person authorised by the Council to enter such house for the purpose of ascertaining that the regulations are strictly complied with.

8.—No female shall remove from one brothel to another unless information shall have previously been given at the Central Police Station and the fact noted on the card of such female.

BRITISH CONSULATE,

SHANGHAI, 4th August, 1876.

SIR,—At the request of H. M. Naval Commander-in-Chief, I beg to enclose for your information, copy of a letter which he has just addressed me on the subject of prostitution at Shanghai.

I have the honor to be, Sir,

Your obedient Servant,

W. H. MEDHURST,
Consul.

To the Chairman, Municipal Council.

PROSTITUTION AT SHANGHAI.

H. M. S. "Vigilant"

SHANGHAI, 3rd August, 1876.

SIR,—1. Will you be so good as to thank the Municipal Council for affording me an opportunity of attending their meeting on Monday, with reference to the question of prostitution at Shanghai.

2. I have to thank the Council for reconsidering the matter, and I congratulate them on the unanimity with which they admitted that the example set by Hongkong and the Japanese ports, should be followed here as far as possible. I was much gratified to find that there was not a dissentient voice. Even the legal adviser allowed that there was no real difficulty.

3. The Council are aware that four large English frigates have been anchored for several weeks at Woosung within easy reach of Shanghai. Admiral Lambert was well aware of the unenviable distinction which Shanghai occupies among the ports out here as regards "Contagious" Disease. He allowed no "leave" to the Ships Companies throughout those weary weeks, with one good result, viz: that his vessels have gone to sea without any victims to contagion on the sick list; but can it be considered satisfactory, that as regards some 2,000 English seamen, Shanghai can only with due regard to their health, be treated as a port in strict quarantine.

4. It is impossible to refuse leave to the Ships Companies of vessels anchored off the town of Shanghai, and the result is evident in the annual medical relations of those ships that have visited the port, viz: the long list of names of men invalided, with constitutions probably ruined for life. Under the heading "where contracted," the constantly recurring entry is *Shanghai*.

5. In previous letters, I have demonstrated*by copies of Medical Reports from Yokohama, Hongkong, &c.—

A. That Regulations involving (a) *Registration of Houses and Women*, (b) *numbering of Houses with large Roman numerals* (c) *weekly examination of all Prostitutes*, (d) *withdrawal and treatment of all infected Women*, have been, and are, certain to be perfectly successful in stamping out all the worst forms of the disease. I have also stated—

B. That a license tax of \$2 per head per month, would be amply sufficient to make the enforcement of the regulation self supporting. There are about 250 Chinese women who receive the visits of Europeans and foreigners—the tax would bring in \$6,000 per annum.

C. That there would be no need to call upon the ratepayers for a single dollar, and that moreover it would be very inadvisable to call upon the ratepayers for aid, as many of them are owners of brothels, and therefore interested parties. It would merely invite opposition and very unpleasant discussion on a very unsavoury subject.

6. There is, I am informed, a house belonging to the Municipality well situated for examination purposes, and where about a dozen beds could be placed.

7. I beg to suggest for the consideration of the Council, that when Drs. Henderson and Pichon have reported, their suggestions be carried out, and that *at the first* the diseased women be invited to *come down to treatment voluntarily*, the number of cases, probably of the worst description of curable disease, to be limited, of course, by the number of beds that can be placed in the rooms of the house referred to.

8. The kind treatment they receive, the good food, the rapid cure, &c., would soon become known among the women and the brothel-keepers, and after a time the next step, the establishment of a Lock Hospital of sufficient dimensions might be considered by the Council,—to be of course self supporting,—the amount of the license tax to be regulated with this object.

9. There appears to be no difficulty in closing any time, by representation to the Chinese authorities. This power held in terrorem over the brothel-keepers would, I have no doubt induce them without difficulty to comply with the code of Regulations, viz:—

(a) To have their Houses numbered in large Roman numbers outside.

(b) To keep a list of inmates, corrected weekly, hanging up inside the door with the name of the week day on which they are inspected.

(c) To bring their inmates every week on a certain day—always the same day—at a certain hour, to be examined.

Note.—50 to 60 can easily be examined in two hours.

(d) To oblige each of their inmates to have a wooden ticket with her name written on it, the number of the house and the (week) day of examination, the latter in English, French and German, with the stamp of the Board of Health. This wooden ticket to be always on the person of the owner, and be produced if asked for. The ticket to be detained by the examining surgeon if the woman is infected, until she is declared clean.

(e) To pay the monthly tax.

(f) To keep an orderly house.

(g) To admit the Police nominated for the purpose, at all hours.

10. The establishment of the above system as a tentative measure, in conjunction with the French Municipal Council, will cost much less than the sum which will be raised by the \$2 head tax per month. The establishment of a Lock Hospital, the seclusion of infected women to be *obligatory*, might follow or not as the Municipal authorities might decide, with the concurrence or non-opposition of the Chinese Authorities.

11. I have written fully, and I hope finally, on this subject, because I am most unwilling to intrude further on the Council's valuable time. I beg to congratulate that body on having at last determined to remove what was no doubt a standing reproach to Shanghai and its rulers, not merely because of the cruel injury which the inaction of the Council inflicted on the seamen who visit the Port, but because of the statements which have been thrown about broadcast, but which are doubtless untrue, viz:—"That so influential were many persons residing in or owning property in Shanghai, who were large house owners, and as such brothel-owners, that it would be impossible ever to persuade the Municipal Council to take any *serious* step by which the rents of brothels might apparently be emperilled, all arguments and considerations however weighty to the contrary, notwithstanding."

12. There is not the slightest reason to suppose, judging from experience in other places, that the property of the brothel-owners will be deteriorated—quite the contrary—but however this may be, the action the Council is now prepared to take, "better late than never," will at once in the most effectual way give the lie to any such disgraceful imputation on their bona fides in so important a matter.

13. Thanking you for the cordial assistance you have given me, and requesting you to place this letter before the Municipal Council at the earliest opportunity, and ask them to print and distribute it if any appeal is made to the Ratepayers,

I am,

Your obedient Servant,

ALFRED P. RYDER,

Vice-Admiral, Naval Commander-in-Chief.

H. B. M.'s Consul, Shanghai.

SHANGHAI, 5th September, 1876.

SIR,—I have been instructed to forward for the consideration of your Council copies of sundry documents which have been submitted to this Council, viz:—

A. Memorandum of Dr. Henderson, Health Officer of this Settlement on Medical and Police supervision of Public women.

B. Approximative statement by the same gentleman of the expense attendant on carrying it out.

C. Report by Superintendent of Police as to the manner of proceeding at first.

The Council approve of the measures recommended and are prepared to put them in force at once if your Administration is agreeable to adopt them so far as they refer to the control of the public women on the French side.

Dr. Henderson is prepared to co-operate with Dr. Pichon.

After the Councils are agreed to the manner in which the supervision of the women is to be carried out, the next question that arises is the share of expenses to be borne by each Municipality and the division of fees.

In addition to the outlay on staff, &c., set out in document *B* at... Tls. 3,280 it will be necessary to engage two out-door inspectors or overseers—one for this Settlement and one for yours. If foreign inspectors be engaged, say at Tls. 60 each per month, there would be an additional expense per year of „ 1,440 making the total expense for year..... „ 4,720 but if, as recommended by Mr. Penfold, and that you are of the same opinion, two trustworthy native inspectors be engaged at Tls. 15 each per month, the total expenses for the year will be..... „ 3,640

It is computed that there are at present 236 Chinese women receiving visits from Foreigners in this quarter and in the French Settlement 76, making a total of 312 women on whom the expense would be incurred. It amounts to

Tls. 15.10 per head per year if foreign inspectors be employed.

„ 11.66 „ „ if native „ „
or „ 1.26 = \$1.68 per head per month if foreign inspector.
\$1.20 „ „ if native „ „

The Council would suggest therefore,—

1. That the license fee be a little more than this, say: \$2 per head per month to be collected from the keeper of the house.
2. That the fees thus derived in each Settlement be paid into a common fund to meet the expenses on account of the hospital.
3. That at the end of six or twelve months, as may appear to you most desirable, a balance be struck between the expenses and receipts, and whether debit or credit be equally divided.

The Council do not ask you to contribute to the cost of the land and building to be used as a hospital; they will be satisfied if you pay as rent the equivalent of interest on the half of the cost, say at rate of 8 per cent. (eight per centum) per annum.

The land was purchased forTls. 450
„ building was erected for „ 1,152
Tls. 1,602

of which the half is..... „ 801
and interest on this at the above rate will be Tls. 64.08 per annum.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

To H. SAYN, Esq.,
Secretary, French Council.

SHANGHAI, le 20 Septembre, 1876.

MONSIEUR,—Le Conseil, à qui j'ai soumis la lettre que vous m'avez adressée le 5 de ce mois relativement à l'établissement d'un dispensaire, m'a chargé de vous informer que, tout disposé à coopérer au maintien d'une institution de ce genre, il est prêt à adopter en général dans ce but la mise à exécution des mesures relatées dans votre lettre et les documents qui l'accompagnent.

En approuvant, toutefois, ces mesures, le Conseil tient à représenter particulièrement au Municipal Council l'urgence d'engager des inspecteurs Européens de préférence à des inspecteurs indigènes, car il est notoirement admis que ces derniers sont toujours enclins à user de leur prérogative pour exploiter les gens qui sont en quelque sorte leurs subordonnés. Le Conseil est aussi d'avis de fixer à \$2.50 par mois le prix des licences et de ne verser sur cette somme à la Caisse commune au maintien du Dispensaire que celle de \$1.50, la balance, \$1.00 devant être acquise aux Municipalités à titre de taxe industrielle.

Telles sont les vues du Conseil, et dans l'espoir que vous voudrez bien me faire connaître l'opinion du Municipal Council à leur égard, je vous prie d'agréer, Monsieur, l'assurance de ma considération très distinguée.

Le Secrétaire,

H. SAYN.

MONSIEUR E. B. SOUPER,
Secrétaire du Municipal Council.

SHANGHAI, 4th October, 1876.

SIR,—Your letter of September 20th, has been laid before the Council, and in reply thereto I have been directed to state that they consent to a tax of \$2.50 per month (instead of \$2) being imposed on each inmate of a brothel practising prostitution and to the money so derived being disposed of in the manner proposed by you.

The question of engaging foreign or native inspectors has been referred to the Watch Committee who will communicate their views in a few days.

It only remains for the Council to suggest that the 1st December next be fixed upon as the date of opening the hospital. This will give ample time to make all the necessary arrangements and enable the Councils to give the women in the respective settlements good notice of the Council's intentions.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,
Secretary.

To H. SAYN, Esq.,
Secretary French Council.

SHANGHAI, le 12 Octobre, 1876.

MONSIEUR,—J'ai soumis au Conseil votre lettre du 4 de ce mois, proposant de fixer au 1er Décembre prochain l'ouverture du dispensaire.

Sans trouver d'inconvénient à l'adoption de cette date, il m'a toutefois chargé de vous faire remarquer que l'année financière des deux Administrations expire au 31 Décembre, et que dans le but de simplifier, de part et d'autre, les détails administratifs il y aurait, peut-être, convenance à fixer au 1er Janvier 1877 l'ouverture du dispensaire.

C'est en somme un mois de délai qui peut-être employé à prendre toutes les mesures nécessaires, et je vous prie de vouloir bien me faire connaître l'opinion du Municipal Council à ce sujet.

Veuillez agréer, Monsieur, l'assurance de ma considération très distinguée.

Le Secrétaire,

H. SAYN.

MONSIEUR E. B. SOUPER,
Secrétaire du Municipal Council.

SHANGHAI, 17th October, 1876.

SIR,—I am directed to inform you that in compliance with the request contained in your letter of the 12th instant, the Council are willing to postpone the opening of the Lock Hospital until the 1st January next.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

H. SAYN, Esq.,

Secretary, French Municipal Council.

SHANGHAI, 14th November, 1876.

SIR,—I have the honor to acknowledge receipt of copy of despatch from Admiral Ryder, dated 3rd August, 1876—forwarded in your letter of 4th idem.

The Council feel much indebted to Admiral Ryder for favouring them fully with his views regarding the establishment of a "Lock Hospital."

I have now the pleasure to state for his information that the Council, in conjunction with the Conseil d'Administration Municipale of the French Concession have agreed to put in force from the 1st January next the tentative scheme which was discussed at the Meeting which Admiral Ryder and yourself attended on the 24th July last.

The scheme, as you are aware, embraces:—

- (a) The Licensing of public women.
- (b) The Registration of brothels and women.
- (c) Weekly examination of Chinese prostitutes receiving visits from Foreigners.
- (d) Treatment of infected women who will voluntarily submit.
- (e) The closing of native brothels under order from Mixed Court where one or more inmates object to treatment.

The movement will have had nearly two months trial before the annual meeting of Ratepayers to be held at the end of February next, which will enable the Council to present to the Ratepayers a report on its working during that time on which they can decide as to making the Lock Hospital a permanent institution of the Settlement.

The Council do not at present propose to compel the foreign prostitutes to submit to inspection as it is thought they avail themselves readily of medical advice, but if it appears necessary hereafter, the Council will take steps in this direction.

I have the honor to be, Sir,

Your obedient Servant,

A. A. KRAUSS,

Chairman.

W. H. MEDHURST, Esq.,

H. B. M.'s Consul.

LEKIN DUES.

The correspondence that has passed between the Chamber of Commerce and the Council on the system of collecting Lekin Dues,—and between H. B. M.'s Consul and the Council relative to the statement

made that Lekin Tax Warrants are signed by one of the Consular Assessors sitting at the Mixed Court,—is submitted.

SHANGHAI GENERAL CHAMBER OF COMMERCE,
SHANGHAI, April 26th, 1876.

SIR.—A Special Committee of this Chamber has been appointed to enquire into the question of trade grievances, and to draw up a report, embodying such information as they may be able to obtain, bearing upon the subject. One of the matters to which the Committee is desirous of giving early attention, and in which the Council has also lately taken considerable interest, is the levy of taxes by Chinese within the Settlements; and I am requested to ask the Municipal Council to be good enough to favour the Chamber with any information the Council may possess with regard to the nature and extent of the local dues.

The Chamber has been furnished by a member with a list in Chinese (enclosed for perusal), which is believed to include most items of the charges made upon goods within the Municipal limits; but it would be very desirable if more authentic documents could be obtained, in the shape of certified copies of the tariffs of rates; or, if possible, official notifications, or other papers proving the levies; and the Council may be in a better position to procure these, than the representatives of the merchants.

The Special Committee will be greatly obliged by the assistance of your Board, in collecting particulars to form the foundation of their report.

I am, Sir,

Your obedient Servant,

WALTER PEARSON,

Secretary.

E. B. SOUPER, Esq.,

Secretary Municipal Council, Shanghai.

COUNCIL ROOM,

SHANGHAI, 2nd June, 1876.

SIR.—The result of enquiry into the system pursued by the Chinese authorities for the levying of Lekin Dues in the Foreign Settlement, has been to obtain the following information, which the Council have much pleasure in laying before you.

Offices.—There are in existence three offices established for the collection of this class of tax.

- 1.—The Yang-pu Kung-su, in the Shanse Road.
- 2.—The Yang-yoh, or Opium, inside the City near the East Gate.
- 3.—The Zee-bong Yo-ko, or Lee Kien, outside the City near the East Gate.

Officers.—The first named is managed by the head of the Piece Goods Guild, but the others are under official supervision and presided over by high class mandarins appointed from Peking.

Duties.—Their respective duties are distributed thus:—

The Yang-pu Kung-su, in the Shanse Road, controls the levying of dues on all cotton, linen and woollen goods of foreign manufacture, sold within the limits of the Settlement, and also on the same description of goods sent from Shanghai into the interior.

The Foreign Piece Goods Guild farms the levying of the tax on this especial class of goods, and pays annually, it is estimated, upwards of Tls. 20,000 for goods sold in the Settlement only. The extent of its operations may be judged from this, but if evidence were required to substantiate the assertion, it would be difficult to produce, owing on the one hand to a dread on the part of the native traders to give

any information, documentary or otherwise, lest it might implicate them with their own officials; and on the other hand to the care taken by the officials to allow nothing to transpire, which on being made public they are well aware would immediately increase the outcry on the part of foreigners against the levying of the tax—a profitable source of revenue to the Chinese Government. Still there is very little doubt that a very large sum is paid by the Guild for the right of farming the Lekin, and amongst natives likely to be well posted, the amount named is commonly mentioned as the minimum figure.

A tariff of dues is attached (based on an *ad valorem* due of 2½ per cent.)

The Yang-yoh, or Opium Office, inside the City, near the East Gate, collects Lekin dues on Opium at the rate of 26 Haiquan Taels a chest.

Taking the average local consumption of this drug (foreign manufactured), according to Customs Reports, to be 12,000 chests, there appears at once a sum of Haiquan Taels 312,000=Shanghai Taels 347,568, derived on the article, irrespective of the tax on some 500 chests of native growth.

On the Lekin being paid, passes are given for each chest, or each ball if desired by the owner.

Copies attached—for large cakes—for small cakes.

The Zee-bong Yo-ko, or Lee Kiuen, outside the City, near the East Gate, exercises its functions in the collection of dues on the other articles of trade not yet referred to. They are detailed in the Chinese document forwarded in your letter under reply, of which the Council have had a translation made for the guidance of the Chamber.

At a glance, you will discover that there is scarcely a single article of commerce which escapes the Lekin tax.

Enough has been said to show that the system prevailing is general, well organized, countenanced and supported at Peking; and, illegal as in the opinion of the Council it undoubtedly is, yet it thrives in our midst.

Runners.—The Settlement is literally overrun with Lekin runners, who carry on their work in the most open and barefaced manner, their livelihood depending on their vigilance.

It is computed that there are 200 runners attached to the three offices, a force exceeding that of the Municipal Police. Some are constantly stationed at the Wharves and Jetties, and at various points in the Settlement, whilst others patrol the streets day and night; and so complete is the cordon drawn around the place that it is barely possible for a Chinaman to escape detection in the event of his attempting to evade the tax.

Under existing circumstances, a Chinaman intending to buy goods for sale by retail within the Foreign Settlement has in the first place to apply to the Lekin office charged with levying of the dues on the particular class of goods he is in search of, for permission to remove the goods from the merchants' godown to his shop or hong, paying the Lekin before the pass is granted. But even here the interference of the Lekin runners does not stop, for during the transportation of the goods through the streets after the pass has been procured, the native in charge is invariably accosted by a runner and requested to exhibit receipt for Lekin, which on being produced is stamped by the runner. This may occur twenty times over before the goods have reached their destination.

In the event of a Chinaman being detected conveying goods without a pass, the runner adopts one or other of three courses:

1.—He either detains the property until the Chinaman has been to the Lekin office and paid the due.

2.—Or, he follows the goods to their destination and demands the tax from the owner.

3.—Or, where there is suspicion of an attempt to evade the Lekin, a warrant is obtained from the Chehsien and the offending party is arrested and taken into the City.

Warrants.—Such a warrant is first signed by one of the Consular Assessors sitting at the Mixed Court, afterwards brought to one of the Police Stations, and a Municipal Policeman accompanies the runner for the sole purpose of seeing that in its execution no breach of the peace occurs.

To cite one case is sufficient to give an insight into the manner of dealing with persons discovered not to have paid Lekin. On the 4th ultimo, a Chinaman had purchased 14 bags of sugar within the Foreign Settlement for the manufacture of cakes, confectionery, etc., and conveyed them to his shop in the Honan Road, without having first paid the Lekin due, amounting to 14,000 cash, or say Tls. 8.00, and gone through the procedure prescribed by the Lekin office.

He was arrested and removed on a warrant into the City, there detained three days, and liberated only on payment of Tls. 50.00.

The conduct of the runners of the different offices differs only in so far that the opium Lekin runners arrest a native conveying opium without a pass, instead of giving him the option as in other instances, of going to the Lekin office and paying the Lekin due.

Amount collected.—A difficulty naturally presents itself in arriving closely at the total amount collected in this way in the course of the year within the Settlement.

The Chinese authorities, who well know the illegal nature of their exactions and the disfavor with which they are regarded by foreigners, take every precaution to prevent any information leaking out which would tend to expose the true state of things. Information is most carefully concealed from the subordinate officials and clerks in the various departments, and everything is done to keep foreigners and Chinese alike ignorant of the amount derived from Lekin dues. Every endeavor has been made to ascertain definitely what revenue the Taotai actually receives from the source under review, but without success. Still, sufficient is known, from enquiry in one direction and another, that at least Tls. 80,000 to Tls. 100,000 is annually paid into the Imperial coffers irrespective of the tax on opium. This sum represents merely what is derived within the limits of the Foreign Settlement, and if it be so where, by the intervention of Foreigners, opportunities are more frequent for escaping the tax, the conclusion follows that large sums must be paid at Hankow, Ningpo, Hangchow, Soochow and other large cities where the Chinese authorities have the administration more or less in their own hands.

The iniquity of this tax becomes the more apparent, when, so far as is known, not one cash of the large amount extorted within the Settlement is expended either for the improvement of the place, or the benefit of those out of whose pockets the money comes.

Enclosures.—Receipts for Lekin on sundry commodities are enclosed as evidence of some of the statements that have been made, but in handing them to you the Council would ask you to take every care that the names of the shopkeepers be omitted if the Chamber intend publishing the information they have obtained on the subject of Lekin dues, as the documents have been given up with great reluctance, and if it reached the ears of the Chinese officials, the persons referred to might probably be made the butts of official annoyance.

The Council trust they have so far succeeded in laying before you such facts as will enable the Chamber to grapple with the question so as to convince the Representatives of Foreign Powers of the necessity of immediate steps being taken to afford the community relief from the levying of Lekin dues, which not only cripple the trade of the place, but are notoriously illegal and opposed altogether to the letter and spirit of the Treaty existing between the Chinese Government and Foreign Powers.

It only remains for me to assure you on the part of the Council, that whatever assistance towards this end you may require can be confidently relied on.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,
Secretary.

W. PEARSON, Esq.,
Secretary, Chamber of Commerce.

BRITISH CONSULATE,
SHANGHAI, 15th June, 1876.

SIR,—In the Council's report on Lekin Taxes laid before the Shanghai General Chamber of Commerce, and published in yesterday's *Daily News*, I observe it stated that one of the courses adopted by the native runners, when detecting a Chinese in conveying goods without a pass, is to procure a warrant against the offender from the Chehsien, and that such warrants are signed by one of the Consular Assessors sitting at the Mixed Court, before being carried into execution. This statement conveys the impression that it is the practice of the Consular Assessors not only to countersign warrants of the nature described, *but to countersign them without demur*; and an instance is cited in the Council's report for the purpose of giving an insight into the manner of dealing with persons who evade the Lekin tax, and shewing the disastrous consequences in the particular case quoted to the individual concerned.

I fully sympathise with the Chamber and your Council in their desire to expose any imposition of taxes by the Chinese Authorities which amounts to an infringement of treaty rights, providing always that this essential condition can be established. But I must object to such an unqualified allegation in respect to the action of the Consular Assessors as that conveyed in the Council's report. As a matter of fact, it is the practice of this Consulate to refrain from countersigning any Chinese warrant, unless satisfied that there is ground for believing the accused to be actually implicated in the offence charged; and evasion of Lekin dues, even when legally claimable has not, as far as I am aware, been ever treated as an offence. Instances may occur where other charges are trumped up as a cloak to cover an accusation of breach of Lekin rules; but all this Consulate can do is to take every possible precaution against being misled by such devices; and the rule we endeavour to follow out is as I have stated.

I am not aware on what evidence the Council bases the statement made in their report, but in the face of my own declaration that it is not the practice of this Consulate to countersign wittingly warrants of the character described, that is warrants involving a charge of evasion of Lekin dues, I trust the Council will see fit to test their evidence more closely, and, if found faulty, as I believe it to be, to qualify the statement which has been laid before the public.

As regards the particular instance of countersignature of a warrant by a Consular Assessor cited in your Council's report, I am in a position to state that the British Assessor was requested to countersign the document, but refused to do so.

W. H. MEDHURST,
H. B. M.'s Consul.

A. A. KRAUSS, Esq.,
Chairman of the Municipal Council, Shanghai.

SHANGHAI, 19th June, 1876.

SIR,—I have the honor to acknowledge receipt of your letter of 15th instant, and to state that the Council are glad to learn that it is not the practice of H. B. M.'s Consulate to countersign wittingly warrants involving a charge of evasion of Lekin dues.

A. A. KRAUSS,
Chairman.

W. H. MEDHURST, Esq.,
H. B. M.'s Consul.

BRITISH CONSULATE,
SHANGHAI, 20th June, 1876.

SIR,—I have received your letter, No. 35, dated yesterday, acknowledging receipt of mine, dated the 15th instant, and stating that the Council are glad to learn that it is not the practice of H. B. M.'s Consulate to countersign wittingly warrants involving a charge of evasion of Lekin dues.

On reference to my letter, dated the 15th instant, I find that I did not confine myself to giving the Council the information which affords them gratification. My letter went somewhat further. It questioned the accuracy of certain statements put forward in the Council's report, and which seriously reflected upon the official action of the officers of this Consulate, and it expressed the hope that these statements might be qualified in such a way as not to mislead the public. You will perhaps excuse me if I call your attention to these essential portions of my letter, and to the fact that they received no notice in your reply under acknowledgment.

W. H. MEDHURST,
H. B. M.'s Consul.

A. A. KRAUSS, Esq.,
Chairman, Municipal Council.

SHANGHAI, June 26th, 1876.

SIR,—In the temporary absence of the Chairman, I have the honor to acknowledge receipt of your despatch of 20th instant, pointing out that the Council's letter of 19th instant, does not reach the object you had in view in addressing them on 15th, in so far that it does not remove the impression left in the minds of the public that officers attached to H. B. M.'s Consulate have been in the habit of countersigning warrants involving an evasion of Lekin dues.

It is needless for me to assure you, that the Council would regret equally with yourself that any statement should emanate from them reflecting unfavourably on the official action of the Consular staff, and if after putting before you the grounds on which the Council founded the assertion made to the Chamber of Commerce, you should still consider that the Council were not warranted in the assumption that the British Assessors sitting from time to time at the Mixed Court countersigned the warrants, the Council will not hesitate to put matters on a proper footing.

To support the view taken by this and previous Councils in office, I have the honor to bring to your notice the correspondence that passed between the Council and H. B. M.'s Consul as far back as 1866, when the execution of Lekin warrants issued from the Chinese authorities for the arrest of some Chinese in the Settlement formed the subject of a remonstrance on the part of the Municipal authorities at the

time. The Council would not countenance the legality of the Lekin tax, but they were overruled by Mr. Consul Winchester, who wrote to the Chairman of the Council on 17th March, 1866, regarding the warrants referred to that "A new set is to be issued, and will be countersealed with the seal used in Mr. Carroll's office (Mr. Carroll was interpreter in H. B. M.'s Consulate.) To prevent mistakes, one of the Consular Constables will be present at the execution, which I request you will instruct the Municipal officers not to interfere with."

This led to an energetic protest on the part of the Council, and the danger of the system then innovated of warrants being signed at your Consulate, before enquiry had been made as to the nature of the exactions, was pointed out.

The information derived from the Superintendent of Police, goes to show that from that date up to the present time there have been remarkably few instances brought to light of attempts by natives resident to escape the payment of Lekin dues; and looking for the reason, it may with some degree of certainty be attributed to the action of the Consular Body in 1866, and to the dread of the consequences inherent in the native mind when such cases as the one cited to the Chamber become known.

There are not many instances on record, therefore, of the British or any other Assessor countersigning a warrant for Lekin; still as late as 1875, Mr. Davenport countersigned warrants, viz:—

On 5th January,	for arrest of Chinaman,	74, Canton Road.
" 5th do.	do.	406, do.
" 30th August,	do.	11, Wuhu Road.
" 30th do.	do.	203, Shantung Road.
" 30th do.	do.	584, Kiukiang Road.
" 30th do.	do.	33, Tientsin Road.

It is possible, as you represent, that they may have been signed in the press of business, or upon a misstatement or misconception of facts, but if not, a discontinuance of the signing of warrants by your officers was unknown, no intimation whatever has been received that the execution of Lekin warrants was regarded with disfavor by them until receipt of your letter of 15th instant, and the Council not unnaturally concluded that there was no change in the views of the Consuls with regard to the right of the Chinese to collect Lekin dues within the Settlement.

E. IVESON,
Acting Chairman.

BRITISH CONSULATE,
SHANGHAI, 15th July, 1876.

SIR,—I have the honour to acknowledge the receipt of the Acting Chairman's letter No. 331, dated the 26th ultimo, on the subject of the countersignature of Chinese warrants, and I beg to thank him for the pains taken to reply fully to my further communication of the 20th ultimo.

I find on enquiry that, of the six warrants which your letter instances as having been countersigned by Mr. Davenport, three were in respect of Lekin on opium, an import on which, under certain conditions, the Chinese are entitled to levy an inland tax; and three had reference to Lekin on silk piece goods, an article which, unless certificated, the Chinese authorities may certainly deal with as they please.

In any case, the instances in which countersignature has been accorded by the British Assessor, appear to have been, as the letter under acknowledgement states, very rare; and this fact I think sustains the objection which I raised in my first

letter of the 15th ultimo against the too sweeping nature of the charge brought against the Consular Assessors, of having made a practice of countersigning all warrants presented by the Chinese Authorities.

W. H. MEDHURST,
H. B. M.'s Consul.

A. A. KRAUSS, Esq.,
Chairman, Municipal Council.

CRIME.

The Superintendent of Police reports:—"There is an increase in the number of persons apprehended during the past year principally for offences committed by jin-rick-shas coolies under the head of misdemeanours and obstructions.

There has been one case of murder: Deceased was a coloured man employed on enclosed premises as watchman. He was found dead in his watch-house at 6 o'clock in the morning and had probably been dead for some hours. He had been paid his wages a day or two before the murder was committed, and was evidently killed by some person known to him. This person may have gone to borrow or steal the money and either quarrelling killed deceased or being seen was compelled to commit murder to prevent arrest. The amount of money stolen was probably less than \$10. The Superintendent regrets that the Police have up to the present time been unable to trace the perpetrator of this crime.

There has been an improvement in sentences passed on habitual professional thieves at the Mixed Court during the past year, and in consequence they have nearly all disappeared from the Settlement."

RETURN OF FOREIGN PRISONERS ARRESTED BY THE MUNICIPAL POLICE,
FROM 1ST JANUARY TO 31ST DECEMBER, 1876.

	<i>Assault.</i>	<i>Cutting and wound- ing.</i>	<i>De- section.</i>	<i>Drunk and in- capable.</i>	<i>Drunk and riotous.</i>	<i>Felony.</i>	<i>Furious riding.</i>	<i>Larceny.</i>	<i>Misde- meanor.</i>	<i>Vagrant.</i>	<i>Total.</i>
January.....	5	...	...	23	8	...	...	1	2	...	39
February	3	...	2	29	5	...	...	2	2	1	44
March	6	...	2	23	8	...	...	1	...	...	40
April.....	...	...	...	9	6	...	...	1	...	...	16
May	1	...	...	6	9	...	...	...	2	...	18
June	1	...	3	12	...	...	...	2	...	1	19
July	5	...	10	12	4	...	1	1	1	...	34
August	...	1	4	13	4	...	...	...	...	2	24
September.....	3	...	...	20	4	...	...	...	1	2	30
October	1	...	4	22	5	...	...	...	...	...	32
November	4	...	9	12	8	...	...	...	...	2	35
December.....	1	...	1	10	3	2	...	...	1	...	18
	30	1	35	191	64	2	1	8	9	8	349

CONDITION OF CHINESE PRISONERS APPREHENDED BY THE MUNICIPAL POLICE FORCE,
FROM 1ST JANUARY TO 31ST DECEMBER, 1876.

	Neither read nor write.		Read only or read & write imperfectly.		Read & write well.		Known thieves.		Unknown thieves.		Opium smokers.		10 and under 20 years.		20 and under 30 years.		30 and under 40 years.		Upwards of 40 years.		Total.
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	
Absconding	5	...	1	...	1	...	...	...	7	...	...	...	2	...	3	...	1	...	1	...	7
Assault	211	3	47	...	10	...	14	...	254	3	43	...	16	...	118	...	104	3	30	...	271
Burglary and housebreaking	69	...	8	...	...	...	35	...	42	...	37	...	4	...	44	...	19	...	10	...	77
Committing nuisance	68	1	8	...	1	...	2	...	75	1	8	...	4	1	34	...	21	...	18	...	78
Cutting and wounding	16	...	6	...	...	...	1	...	21	...	1	...	...	...	9	...	12	...	1	...	22
Drunkenness	85	...	10	...	4	...	4	...	95	...	4	...	...	...	44	...	38	...	17	...	99
Embezzlement	3	...	1	...	2	...	...	...	6	...	...	...	...	...	3	...	3	...	...	...	6
Firing crackers	44	1	16	...	...	...	...	...	60	1	3	...	2	...	26	1	23	...	9	...	61
Fraud	11	...	8	...	7	...	6	...	20	...	6	...	...	...	17	...	7	...	2	...	26
Forgery	...	...	...	...	1	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...	1
Furious riding	5	...	1	...	...	...	...	...	6	...	...	...	...	...	5	...	...	...	1	...	6
Gambling	133	...	45	...	11	...	10	...	179	...	54	...	10	...	56	...	64	...	59	...	189
Kidnapping	13	2	3	...	1	...	1	...	16	2	...	...	...	...	8	1	7	1	2	...	19
Larceny	798	5	138	...	20	...	223	...	733	5	379	1	78	1	482	2	304	...	92	2	961
Larceny by servants	49	...	11	...	2	...	2	...	60	...	6	...	5	...	26	...	29	...	2	...	62
Loitering	42	...	8	...	...	...	29	...	21	...	35	...	2	...	22	...	20	...	6	...	50
Misdemeanor	468	...	43	...	2	...	17	...	496	...	107	...	31	...	216	...	192	...	74	...	513
Obstruction	506	...	42	...	1	...	5	...	544	...	224	...	22	...	223	...	225	...	79	...	549
Receiving stolen property	19	...	6	...	2	...	2	...	25	...	6	...	...	...	7	...	12	...	8	...	27
Riotous, destroying property	55	...	9	...	2	...	2	...	64	...	10	...	6	...	39	...	15	...	6	...	66
Robbery	1	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	1
Shouting, cr'ting disturbance	385	5	77	...	6	...	9	...	459	5	97	...	18	...	250	...	152	2	48	3	473
Squeezing	6	...	6	...	2	...	2	...	12	...	2	...	...	...	6	...	6	...	2	...	14
Uttering	6	...	...	...	...	...	2	...	4	...	1	...	...	...	3	...	2	...	1	...	6
	2998	17	494	...	75	...	367	...	3200	17	1023	1	200	2	1643	4	1256	6	468	5	3584

RETURN OF CHINESE TAKEN INTO CUSTODY BY THE MUNICIPAL POLICE FORCE,
FROM 1ST JANUARY TO 31ST DECEMBER, 1876.

	<i>Abounding.</i>	<i>Assault.</i>	<i>Burglary & house- breaking.</i>	<i>Committing nuisance.</i>	<i>Cutting & wounding.</i>	<i>Drunkenness.</i>	<i>Embezzlement.</i>	<i>Firing crackers.</i>	<i>Forgery.</i>	<i>Fraud.</i>	<i>Furious riding.</i>	<i>Gambling.</i>	<i>Kidnapping.</i>	<i>Larceny.</i>	<i>Larceny by servants.</i>	<i>Loitering.</i>	<i>Misdemeanor.</i>	<i>Obstruction.</i>	<i>Receiving stolen pro- perty.</i>	<i>Riotous & destroying property.</i>	<i>Robbery.</i>	<i>Shouting & creating disturbance.</i>	<i>Squeezing.</i>	<i>Uttering.</i>	<i>Vagrancy.</i>	<i>Total</i>
January.....	1	18	3	15	3	15	...	46	...	4	...	46	...	64	9	...	49	54	4	15	...	27	1	...	393	767
February ...	1	23	2	2	3	16	...	...	...	2	...	33	2	67	2	4	58	132	2	8	...	20	1	1	269	648
March	1	24	6	7	...	8	1	...	...	1	...	...	3	80	...	8	23	49	1	7	...	27	...	...	372	618
April	...	18	3	2	2	8	...	1	...	3	...	4	1	94	4	5	65	64	2	3	...	49	2	1	296	627
May	2	23	11	...	5	6	1	...	...	3	...	21	1	99	9	2	44	35	5	5	1	21	2	2	347	645
June	...	23	15	1	1	5	1	5	...	...	1	...	1	73	7	4	66	13	5	4	...	36	2	...	258	521
July	...	34	9	17	2	2	1	1	...	3	...	38	6	88	6	1	26	14	2	5	...	36	2	...	221	514
August	...	19	6	6	3	12	1	2	1	2	...	17	...	72	7	3	25	22	...	8	...	68	1	...	219	494
September...	...	25	10	13	2	10	1	1	...	5	3	...	3	114	2	4	20	17	3	1	...	80	1	...	207	522
October ...	1	23	2	7	1	6	...	1	...	2	2	10	1	72	8	8	64	84	1	5	...	44	...	...	256	598
November ...	1	21	3	1	...	7	...	1	...	...	...	10	...	70	3	4	36	18	...	1	...	36	1	...	235	448
December ...	...	20	7	7	...	4	...	3	...	1	...	10	1	68	5	7	37	47	2	4	...	29	1	2	575	830
	7	271	77	78	22	99	6	61	1	26	6	189	19	961	62	50	513	549	27	66	1	473	14	6	3648	7232

RETURN OF PUNISHMENTS INFLICTED ON CHINESE PRISONERS APPREHENDED BY THE MUNICIPAL
POLICE FORCE, FROM 1ST JANUARY TO 31ST DECEMBER, 1876.

	<i>Blows.</i>			<i>Cangue.</i>			<i>Imprisonment.</i>			<i>Blows, Cangue & Imprison.</i>											
	<i>Not exceeding 50</i>	<i>Upwards of 50 not exceed. 100</i>	<i>Upwards of 100</i>	<i>Not excec. 7 days</i>	<i>Upwards 7 days not exc. 1 month</i>	<i>Upwards 1 mo.</i>	<i>Not excec. 7 days</i>	<i>Upwards 7 days not exc. 1 month</i>	<i>Upwards 1 mo.</i>	<i>Not exceed. 100</i>	<i>Upwards of 100</i>	<i>Not exc. 1 month</i>	<i>Upwards 1 mo.</i>	<i>Not exc. 6 months</i>	<i>Upwards 6 mo.</i>	<i>Fined.</i>	<i>Referred to City.</i>	<i>Remanded.</i>	<i>Warned.</i>	<i>Dismissed.</i>	<i>Total.</i>
Abconding	1	...	...	...	...	...	...	1	...	...	1	...	...	1	...	1	...	2	...	1	7
Assault	22	17	5	7	1	...	21	2	1	13	2	12	1	2	1	81	7	26	18	42	271
Burglary and housebreaking	6	7	3	...	3	5	...	...	4	19	9	11	5	13	10	...	12	3	...	2	77
Committing nuisance	1	3	...	2	...	...	43	4	...	...	...	...	...	...	...	13	...	...	9	3	78
Cutting and wounding	2	1	...	...	...	...	1	...	...	...	...	...	...	...	...	7	5	3	1	2	22
Drunkenness	4	4	...	...	...	...	20	...	...	...	...	...	...	...	...	21	...	...	28	22	99
Embezzlement	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	3	1	1	...	...	6
Firing crackers	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	12	...	...	42	6	61
Forgery	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1
Fraud	2	...	2	1	4	1	1	2	1	1	2	1	...	2	...	4	3	2	...	...	26
Furious riding ..	...	...	...	1	...	...	3	...	...	...	...	...	...	...	...	1	...	...	1	...	6
Gambling	15	48	3	5	32	3	2	...	7	4	16	5	...	9	8	4	1	...	11	36	189
Kidnapping	...	2	...	...	...	...	...	...	...	1	...	1	...	...	...	2	5	9	...	...	19
Larceny	168	134	14	37	44	15	40	24	28	146	33	118	24	41	26	33	40	81	21	73	961
Larceny by servants	3	3	1	2	4	4	...	2	3	2	3	4	...	1	...	12	1	14	1	7	62
Loitering	7	7	1	1	1	1	3	5	5	4	1	1	...	4	4	...	6	2	3	1	50
Misdemeanor	81	7	1	6	1	1	127	2	2	5	1	4	2	...	...	138	3	14	79	45	513
Obstruction	78	4	5	9	...	...	113	...	...	...	...	...	...	...	...	205	...	...	104	31	549
Receiving stolen property ...	3	...	...	2	2	...	1	1	...	1	...	1	...	...	...	12	1	1	1	2	27
Riotous & destroying property	13	13	2	...	...	...	1	...	...	2	...	2	...	...	...	25	...	2	3	5	66
Robbery	...	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	1
Shouting & creat. disturbance	48	18	1	5	4	...	47	1	2	8	...	8	...	...	3	43	8	42	98	145	473
Squeezing	3	2	...	...	1	...	...	...	1	...	...	...	...	...	...	1	2	1	1	2	14
Uttering	...	...	...	...	...	...	...	...	...	2	...	1	1	...	...	1	1	1	...	1	6
	457	270	38	78	97	30	424	44	54	209	69	170	34	73	52	619	96	205	421	426	3584

DESTITUTE FOREIGNERS.

The Superintendent of Police reports:—"6 sick, destitute persons were in the free beds at the General Hospital on the 1st January 1876, and during the year, 25 others have been sent to the Hospital, making the total number of days in the Hospital of one patient 2,229.

The kindness of the Sisters of Mercy to these patients, and in admitting sick poor people into the Hospital, when the free beds have been occupied, is deserving of great praise. They have never refused admittance to any one sent to them."

Food is given, at the Hongkew Station, to destitute Foreigners. It is useless to give them money, as it would in most instances be squandered in drink, &c. To deserving persons, passages are provided to other ports in China or Japan. They are generally given gratis, by the owners, &c., of steamers.

MARKETS.

The Inspector of Markets states in his report for the year 1876 that he has invariably found the markets well supplied with good and wholesome provisions, of all descriptions, and with abundance of game.

MEDICAL.

Report from Health Officer appended.

Vaccination.—In view of the increased labour thrown upon the Shantung Road Hospital, by reason of undertaking the work formerly performed at the Vaccination room in the Gutzlaff Hospital, the Council increased the annual vote of Tls. 200 to Tls. 600.

NUISANCE.

The Inspector of Nuisances reports:—"During the period embraced in this report the roads and alleys of the Settlement have been swept and cleaned daily,—the roads twice, and the alleys once. The garbage collected has been removed by boats out of the Settlement and deposited,—the greater portion of it,—on the North Bank of the Soochow Creek near the Stone Bridge. A large quantity of it is, however, annually conveyed up-country in boats and used by the farmers for manure, the country people paying the contractor 200 or 300 cash per boat-load for the garbage according to the size of the boat.

The quantity of garbage collected during the year has been 18,777 cart-loads, and the quantity mud scraped from the roads has been 882 cart-loads.

Nuisances during the year have been caused chiefly by the choking of native drains in the back part of the Settlement,—in most instances

they were attended to immediately the attention of the owners of the properties on which they occurred was called to their existence.

Hongkew is extending so rapidly that it is necessary two additional coolies be taken on for sweeping roads, &c."

Report from Health Officer is appended.

HEALTH OFFICER'S REPORT.

1876.

DEATH RETURNS.

The deaths of sixty-nine Foreigners have been registered in Shanghai during 1876. A tabular arrangement of these will be found at page 60 of this Report. At page 61 I have attempted as formerly, to separate the deaths which took place among the actual residents, from those which occurred among the non-residents, or that portion of the population which is chiefly represented by the sailors who visit the port; in making this division I have regarded six months spent in Shanghai as constituting residence.

The deaths of ten young children have been registered during the year, and these will be found in a separate table at page 61. The deaths of ten females have been registered, but six of these are children under ten years of age.

Nationality was registered in sixty-two cases, the distribution being as follows;—Great Britain 34, France 6, America 7, Germany 4, Sweden 3, Denmark 2, Switzerland 1, Portugal 1, Japan 1, Manila 1, Malay Peninsula 1; besides these the deaths of two Eurasians are registered.

Age was ascertained in fifty-eight cases:—

Under one year	5
Between 1 and 9 years (inclusive)...	5
" 20 " 30 " 	13
" 31 " 40 " 	22
" 41 " 50 " 	13

Besides these one death was registered at 53 years.

For the sake of comparison with former years the table of death rates given in the last Report may be extended. The population—resident and non-resident—is estimated at three thousand, a convenient number which probably nearly approaches the truth.*

* My reason for adopting this number requires explanation. The Census taken in March of 1870, which did not embrace the French Concession, gave 2,767 as the total number of the foreign inhabitants of Shanghai—afloat and on shore; to this

In 1870 deaths registered 103, mortality indicated 34.3 per 1000.

" 1871	"	"	99,	"	"	33.0	"
" 1872	"	"	101,	"	"	33.6	"
" 1873	"	"	90,	"	"	30.0	"
" 1874	"	"	83,	"	"	27.6	"
" 1875	"	"	67,	"	"	22.3	"
" 1876	"	"	69,	"	"	23.0	"

SPECIAL DISEASES OF THE YEAR.

Shanghai has enjoyed during the past year a somewhat exceptional immunity from disease in an epidemic form, and the foreign population at least, has suffered little from the so-called climatic diseases. These are facts which may to some degree be attributable to the moderate rain-fall and the unusual mildness of the summer heats, but they have probably a closer connection with the gradual raising and the improved drainage of the Settlements.

Referring to the table of registered deaths given at page 60 of this Report, I note the following as worthy of attention:—

The deaths recorded as due to *Remittent Fever* are three in number, and these all occurred among children under three years of age, two being specially designated in the Certificates "Infantile."

Three cases of *Enteric Fever* are registered, but there is also another case in which this fever is given as a 'secondary disease,' dysentery being noted in the Certificate as the 'primary cause' of death. In the last month of the year my attention was drawn to a case of Enteric Fever, in which a bath-room pipe leading directly into a cess-pool, was reasonably inferred to have been the channel through which infection was conveyed; this case ran a mild course, but its probable origin teaches a lesson which deserves attention. In my report for 1873 I referred to these pipes as possible sources of danger, and I now repeat the caution which I then addressed to the public:—"The pipes leading from bath-rooms are frequently used by the native servants as a convenient means for removing 'slops;' this ought never to be permitted. These pipes should never terminate in a drain, or open directly over an aperture communicating with a drain; if so placed, they will almost certainly conduct sewer gas into the interior of the dwelling-house, and this, whether the communication with the drain

I add 300 as the probable population on the French side, and have 3,067 as a result. The returns of the English and Hongkew Settlements obtained last year, shew on the whole an increase in the foreign population, the number of adult males having however diminished. We are still in need of a census, which, taken in all the Settlements together at one time, shall accurately represent the foreign population of Shanghai, with the age, sex and nationality of the individuals composing it. It ought to be remembered that during some three months of last year the population was materially increased by the presence of the Flying Squadron.

be trapped or not. Bath-room pipes will answer every purpose if cut short a few feet from the ground above a properly constructed gutter."

The case of *Cholera* registered in July was, I believe, solitary in the foreign community; it occurred on board one of the English men-of-war then lying at Woosung. On the 25th of the same month however, I was officially informed that a native—a Canton man, a prisoner at the Central Police Station—had been seized during the night with pain in the bowels, and being sent at once to one of the native Hospitals, had died there in a few hours from *Cholera*. In my annual reports I have now had frequent occasion to refer to disease of this kind as occurring among the natives, but sparing foreigners, and I do so once again, to suggest the possibility of some at least of these cases being in reality examples of 'Pernicious' Malarious fever—the *algid* or *choleraform* varieties described by Trousseau and others.* It is somewhat difficult to conceive of true Asiatic *Cholera* as so constantly recurring among the natives, and yet extending so rarely to the foreign community. In many of the cases treated at the native Hospitals in Shanghai during past years the *cholera-like* collapse has been well marked, while at the same time diarrhoea and vomiting have been absent; in this '*algid*' condition some died, and, among those who recovered, some did so by a gradual return to health without evacuations. A variety of *cholera* has, it is true, been described as occurring without flux—the so-called *cholera sicca*—but it has been rarely noted, and chiefly, if not solely, during the progress of deadly and rapidly extending epidemics; the very existence of this disease is, I believe, now denied by physicians of experience.

Among Zymotic diseases it is noteworthy that during the past year no death from *Small Pox* has occurred among Foreigners in Shanghai; in this respect 1876 ranks with 1872—such immunity being hitherto of exceptional occurrence. In spite of a favourable report published in the beginning of the year, the Council decided in March to close the public vaccination dispensary in the Ningpo Road, handing over a large proportion of the money by which that institution was supported to the Trustees of the Shantung Road Hospital. It remains to be seen what effect this change will have on the spread of vaccination among the natives. In the meantime it is only apparent to me that the number of protected native children in the district, has diminished by about the number which might reasonably have been expected to apply for vaccination

* "In *algid* fever, the cold continues from the beginning to the end of the paroxysm. It sets in with shivering of much more than ordinary violence, which rapidly increases in intensity: it lasts for a good many hours: the temperature of the body is really and obviously lowered: the tongue becomes icy: the skin when pinched retains the fold made in it, as it does in the *algid* stage of *cholera-morbus*. The thirst is intense; and the anxiety extreme." Again:—"When the intestine is attacked, there may be an alvine flux resembling the water in which raw meat has been washed, and as profuse as the discharge from the bowels in *cholera*." (English translation of Trousseau's Clinical Medicine.)

during the year at the Dispensary and its country branch, and that the Council has lost a valuable safeguard against such a failure in lymph as was experienced in 1871. If the sum of the vaccinations done at the Municipal Dispensary be compared with the amount expended on its support, there is perhaps reason to consider these as somewhat dearly purchased, but this is scarcely a fair way to regard an institution so recently established, which had moreover other objects in view than an immediate increase in the number of protected natives. The true policy in this matter is, I think, the multiplication of stations, not certainly the diminution of their number; the natives are lazy and careless, and the nearer we bring the benefits of vaccination to their doors, the greater probably will be the number of those who avail themselves of them.

Under the head of *Intemperance* are grouped three deaths, returned as:—"Congestion of brain brought on by alcohol and excess," "Indulgence in alcoholic liquors," and "Alcoholic poisoning;" besides these it will be noticed that a death from *Delirium Tremens* is registered in March. Alcohol is so slow a poison, that it is altogether impossible to estimate the amount of injury which its abuse inflicts on the health of a community, but here at least are four deaths—four out of a total of sixty-nine—in which, in the opinion of the medical attendants, a fatal result has been the direct consequence of its excessive consumption.

The number of deaths registered as due to *Phthisis* (5) is noteworthy; only one 'resident' is however included in these.

Of the three deaths from *Aneurism*:—one is certified as "sudden," from rupture of a sac communicating with the descending thoracic aorta; in one the same artery is noted as the seat of the disease, and a rupture also is stated to have occurred, death being however delayed for four days; in the third the vessel affected is not specified, the disease being given simply as the cause of death.

The seven deaths from *Heart disease* include:—one from "fatty degeneration," two from valvular lesions (specified), and four regarding which the nature of the disease is not specially noted in the certificates.

The *Uterine tumour* is specially designated as "fibro cystic," with blood poisoning and diarrhoea as secondary causes of death.

The two deaths from *Fracture of the Skull* were both the result of falls from the rigging of ships, as also the death from *Brain Concussion*.

Five deaths from *Drowning* have been registered during 1876, the average annual number from this cause during the past five years being about ten. All who have died in this way during 1876 were seamen.

The *Gunshot wounds* were both self-inflicted.

Two deaths are registered in November and December as due, one to *Diphtheria*, and one to *Spinal Meningitis*. In my annual reports I have hitherto avoided entering into the details of individual cases of disease, but such deaths can scarcely be passed over without special notice, and, on account of their singularity, I think warrant my departure from a course which under ordinary circumstances is clearly advisable. Since

both occurred in the Police Force, I am myself in a position to give, from personal observation, the particulars which seem called for.

The history of the case of Diphtheria was briefly as follows:—

The subject, a sober steady man, thirty-three years of age, came to my house on the morning of the 15th of November complaining of sore throat and general malaise. He was tremulous, and looked very weak and ill, yet he had done duty up to the time of his coming to consult me, and said he had only felt unwell for a day previously. A patch of thick tough yellow exudation, of about an inch in length by a quarter of an inch in breadth, adhered to the soft palate, the tonsils and the pharynx generally being swollen and of a dusky red colour; the sub-maxillary glands were enlarged and tender; the voice was muffled, and he swallowed with difficulty; the temperature of the body was raised; the pulse quick and weak. I sent him at once to Hospital, where he died on the 18th, apparently from general blood poisoning. In the Hospital the throat assumed a gangrenous appearance. An examination of the body made about twelve hours after death showed an exudation membrane extending from the upper part of the larynx into the small divisions of the bronchi. The case was I believe solitary,—it was so certainly in the foreign population, and no case of the kind, so far as I could learn, occurred among the natives. This is the first death from Diphtheria which has been registered in Shanghai, and I know of but one well authenticated example of the disease having presented itself at the port in past years.* In other parts of the Empire Diphtheria seems to be well known. Dr. Dudgeon mentions it as “the principal throat affection” in Peking during the six months preceding the 1st of April 1871, and gives an interesting account of a severe epidemic in Peking in 1866 (see *Customs' Medical Gazette* for half-year ending 31st March, 1871).

The history of the case of Spinal Meningitis was briefly as follows:—

This constable was twenty-eight years of age. He had for some months been a total abstainer, and was apparently in perfect health at the time of his seizure. His first complaints were made on the 12th of December, when he told one of his comrades that he had difficulty in moving his legs, which felt stiff and weak. He was on duty on the night of the 13th, and the Inspector, to whom he made his report on returning to the station in the morning, noticed that he spoke thickly, pronouncing his words with apparent difficulty. He did not report himself sick till the middle of the day, when I saw him at the station in bed. He answered all the questions put to him intelligently, but his articulation was defective, apparently from inability to direct the movements of the tongue; he complained of no pain, but only of the difficulty in speaking, and of loss of power in his limbs, especially in the left arm and leg. On the day following he was worse; he had trismus, and was unable to swallow or to protrude his tongue; there was also commencing spasm of several muscles of the face, neck, and extremities with retention of urine. I had him removed to the Hospital in the afternoon. After admission to the Hospital, painful tonic muscular spasm became the leading feature in the case; the head was drawn to the left side, and the left eye turned outwards. So far as could be ascertained—for he was now quite unable to speak—his intellect remained unclouded to the last. He died apparently exhausted, on the morning of the 16th. A post-mortem examination was made some twelve hours after death, at which, along with the Surgeon of the Hos-

* A child, in 1872; the case is referred to in my report for that year.

pital and myself, three other medical men were present. The only morbid lesion noted was the presence of an opaque (sero-purulent) fluid in the sub-arachnoid space in the lumbar region of the spinal cord. Some extension of disease to the membranes of the brain had been inferred, but was not demonstrated. As careful an examination as was possible without the use of the microscope, was made of the substance of the brain and spinal cord, but nothing abnormal was discovered. It is not of course supposed that this case at all typically represented either of the diseases known as 'spinal' and 'cerebro-spinal' meningitis, but the results of the autopsy, taken in connection with the symptoms observed during life, make "Spinal Meningitis" seem a sufficiently appropriate designation. I have never myself seen another case in Shanghai at all resembling this, but I note that "Spinal Arachnitis" was certified to be the cause of a death in August of 1872; with regard to this case, I am informed that the history was characteristic, the post-mortem appearances marked and unmistakable.

LOCK HOSPITAL.

The necessity for establishing some system of medical supervision over the public women in Shanghai has long been acknowledged, but the difficulties—financial, political and social—which have stood in the way of the various schemes proposed by successive administrations, have hitherto proved sufficient to prevent any very decided action from being taken, either by the community or its representatives. In August of 1869, the Police Superintendent proposed to the Council to open a small hospital in the Settlement, where the native women might be examined, and, when necessary, admitted and treated; attendance was to be optional on the part of the women, but such provision as was possible, was made for the prosecution of any brothel-keeper found concealing a case of venereal disease in her house. Neither Mr. Penfold nor I hoped for much from this undertaking, but the Council was anxious that something should be done, and apparently at the same time unable or unwilling to take the matter very seriously in hand. This experiment proved a failure; the women would not attend, and, while we had reason to know that disease continued to prevail extensively in the brothels, the new hospital was for many months without a single patient. Before acknowledging defeat, an effort was made to induce attendance by means of house to house visitations by paid native assistants, but this also failed in its object, and the hospital was finally closed in the beginning of 1870. In the end of 1870 I drew up for the Council a special report, which was printed and privately circulated in 1871. In this I discussed the whole subject very fully:—I defined the various classes of houses which the Settlements contain, giving their situation, distinctive characters, their number, and the number of their inmates; I drew attention to the iniquitous bargains by which in too many cases the brothel-keepers became the actual possessors of the young women who lived in their houses; I pointed out the folly of placing any dependence on the native women themselves, or on their treatment by the native doctors,

and showed how the native hospitals under foreign supervision failed at all adequately to provide for their wants; from the statistics of the General Hospital, the Native Hospitals and the Foreign Police Force, together with such figures as I was able to obtain from the men-of-war stationed at the port during the year, I proved the widespread prevalence of venereal diseases; finally, I urged upon the Council the necessity for the introduction of some efficient scheme of medical supervision, and declared it to be my opinion that nothing short of compulsory periodical examinations and enforced detentions in Hospital, could be depended on to yield any notably good results. My report attracted some notice at the time of its publication, but other matters of public importance diverting attention, and some difficulty in the way of co-operation with the French Council being anticipated, the subject was allowed to drop, and no action was taken till December of 1874. In that month I was requested by the Secretary to frame a special memorandum from which the Watch Committee might calculate the probable expenses attendant on the establishment of a Lock Hospital for the native women; I was at the same time officially informed that the co-operation of the French Council had been definitely promised. In the Health officer's report for 1874, I gave a short sketch of the memorandum which I addressed to the Watch Committee, and full details of this document were at the same time published by the Secretary. Nothing further was done in 1875, but in 1876, Vice-Admiral Ryder being on the station, and taking an active interest in the matter, the Lock Hospital was once more discussed by the Council. The arguments employed by Admiral Ryder were cogent,—for, besides demonstrating anew the serious injury inflicted on the Navy by venereal diseases contracted in Shanghai, he was able to shew clearly the great improvement in this respect which had been effected in Hongkong and in Japan, where well devised systems of examination and seclusion were thoroughly carried out by a competent staff. Under instruction from the Council, and after consultation with the Health Officer for the French Concession and the Police Superintendents, I now drew up the details of a scheme by which, without much outlay, the Council might fairly test its ability to control the brothels, and compel the attendance of the native prostitutes for examination by a foreign Surgeon. This scheme was substantially a plan of procedure recommended to the French Council by Dr. Massais in 1864, but it differed from the original proposal, and fell short of my own views, in so far as it failed to make provision for the detention in Hospital of the women found to be diseased. I advanced it however as tentative only, and it was so regarded by the two Municipalities; it would obviously have been unwise to incur the expense of furnishing a Hospital, while as yet the power to procure patients was a matter of uncertainty. On the 24th of July, at a Council meeting attended by representatives of the French Municipality, by the English Admiral, and by the Health Officer for the

French Concession, my memorandum* was read and fully discussed; at a later date I was informed that plan of acting advised had been approved of, and that, along with Dr. Pichon, I might proceed to open the new Dispensary on the 1st of January 1877. Writing now on the 1st of February I have little to add. The Dispensary has been open since the beginning of the year, but the houses have all been closed by their proprietors, and the women as yet obstinately refuse to come for examination. This is however no more than might have been expected; I anticipated it in my special report when I said: "It cannot be denied that the initiation of an efficient supervision scheme, may result in the closing of some of the native brothels and the emigration of the women, &c." Success will now depend on the perseverance with which the two Municipalities refuse to allow native brothels to exist in the Settlements, the inmates of which fail to appear regularly before the examining Surgeons.

EDWARD HENDERSON, M.D.,
Health Officer.

* Now published in full by the Watch Committee.

REPORT ON THE HEALTH OF THE POLICE FORCE AND MUNICIPAL STAFF.

The following table, which relates only to the Foreign Police Force, is arranged in accordance with the practice of former years.

DISEASES.	Days of Service Lost.	Accessions to the Sick List.	Individuals attacked.	REMARKS.
Phthisis, pulmonary	46	1	1	In hospital at the present date.
Dyspepsia	16	5	4	Chiefly, I believe, alcoholic.
Small Pox	13	1	1	In December.
Ophthalmia, purulent	12	1	1	No history of contagion.
Cardiac disease, valvular ...	12	2	1	Dismissed.
Diarrhoea	9	3	2	
Febricula	9	6	5	
Dislocation of shoulder	9	1	1	
Catarrh	7	6	4	
Rheumatism	6	4	3	Subacute, muscular; suspicion of malingering in 2 cases.
Spinal Meningitis	5	1	1	Died in hospital (see Health Officer's report p. 54).
Orchitis	3	1	1	The result of an injury.
Diphtheria	3	1	1	Died in hospital (see Health Officer's report p. 54).
Dysentery	3	1	1	In December.
Tonsillitis	2	1	1	
Carried forward ...	155	35	28	.

DISEASES.	Days of Service Lost.	Accessions to the Sick List.	Individuals attacked.	REMARKS.
Brought forward ...	155	35	28	
Tape Worm	1	1	1	
Chinese Measles (Fungshe)	1	1	1	In April.
Local Inflammations not included in the above	10	5	3	Some of these were injuries received on duty.
Total	167	42	33	
Average during the last five years.....	345	38	32	The Foreign Police Force averages 33 men.

I have to record one death in the general staff from valvular disease of the heart. Except in the case of policemen, it has not hitherto been thought necessary to subject those entering the service of the Council to any medical examination, but the events of the past few years* have shewn clearly that this cannot be dispensed with, and candidates for out-door and office employment will in future be required to pass the Municipal Surgeon before joining. The case of valvular heart disease in the Police Returns might be taken to indicate some carelessness in this matter of medical inspection, and requires explanation. The man was taken on at a time when recruits of a certain class were urgently needed, with a full understanding as to the condition of his heart, and on such terms that his engagement could be terminated at a day's notice by the Superintendent; he was dismissed for misconduct. I note that no constable during the past year has been unable to do duty in consequence of venereal disease; this however merely implies that no serious cases have occurred,—trifling affections have been as usual under treatment from time to time. The yearly loss of service from venereal disease during the past five years has averaged 150 days, but the returns of these years have differed widely; thus in 1870 205 days were lost, while in 1874 only 4 were deducted.

EDWARD HENDERSON, M.D.,
Police Surgeon.

* In 1871, much sickness; one death from advanced Cardiac (valvular) disease, and one death from Aneurism. In 1872, much sickness. In 1873, much sickness, and a death from Aneurism. In 1874, health of staff only 'fairly good.'

DEATHS REGISTERED IN SHANGHAI DURING 1876.

	Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sep.	Oct.	Nov.	Dec.	Totals.
Dysentery	...	...	...	...	...	1	...	...	1	2	...	...	4
Fever, Remittent	1	1	...	...	...	1	...	...	...	...	...	...	3
" Enteric	...	...	...	...	...	1	...	...	...	1	1	...	3
" Malarious	...	...	...	...	...	...	...	...	...	...	1	...	1
" Puerperal.....	...	...	...	...	...	...	...	1	...	...	...	...	1
Diarrhoea	...	2	...	...	...	...	...	...	...	...	1	...	3
Cholera.....	...	...	...	...	...	1	...	...	...	...	...	...	1
Hooping-Cough	...	...	...	...	1	...	...	...	...	...	...	...	1
Diphtheria	...	...	...	...	...	...	...	...	...	...	1	...	1
Intemperance	...	1	...	...	...	...	1	...	...	...	...	1	3
Phthisis	1	...	...	...	1	...	1	1	...	1	...	...	5
Tuberculosis	1	...	1	...	...	...	...	...	...	...	...	...	2
Softening of Brain.....	...	...	...	...	...	...	...	...	...	...	...	1	1
Abscess of Brain	...	...	...	...	...	...	...	1	...	...	...	...	1
Apoplexy	...	...	...	...	...	...	...	1	...	...	...	...	1
Spinal Meningitis	...	...	...	...	...	...	...	...	...	...	...	1	1
Progressive Locomotor Ataxy	...	...	...	...	...	...	...	1	...	...	...	...	1
Trismus Neonatorum.....	...	...	...	...	...	...	...	1	...	...	...	...	1
Delirium Tremens	...	...	1	...	...	...	...	...	...	...	...	...	1
Heart Disease	...	...	1	1	...	1	...	2	1	1	...	...	7
Aneurism.....	1	...	...	...	...	...	1	...	...	...	...	1	3
Bronchitis	...	2	...	...	...	1	...	...	...	...	...	...	3
Pneumonia	...	...	...	...	1	...	...	...	...	...	...	...	1
Hepatitis, Chronic	...	...	...	...	...	...	...	1	...	...	...	...	1
Occlusion of Bile Ducts	...	1	...	...	...	...	...	...	...	...	...	...	1
Hæmatemesis and Melæna ...	1	...	...	...	...	...	...	...	...	...	...	...	1
Bright's Disease of Kidney ...	...	...	...	...	...	...	...	1	...	...	...	...	1
Abscess of Prostate and Kidney	...	...	...	...	...	...	...	...	...	...	1	...	1
Tumour of Uterus	...	...	...	...	...	...	...	...	1	...	...	...	1
Premature Birth	...	...	...	...	...	...	...	1	...	...	...	...	1
Infantile Marasmus	...	...	...	...	...	...	...	...	1	...	...	...	1
Drowning	...	...	1	...	1	1	1	1	...	...	...	...	5
Fracture of Skull	...	...	...	...	...	2	...	...	...	...	...	...	2
Gunshot Wound	...	...	1	...	...	...	...	...	...	...	1	...	2
Concussion of Brain	...	...	...	...	1	...	...	...	...	...	...	...	1
Insolation	...	...	...	...	...	1	...	...	...	...	...	...	1
Dropsical Effusion	...	...	...	...	...	...	...	...	1	...	...	...	1
Totals	5	7	3	3	3	7	8	5	10	8	5	5	69

SHANGHAI DEATH RETURNS, 1876.

ADULT RESIDENTS.

	Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sep.	Oct.	Nov.	Dec.	Totals.
Dysentery	...	...	...	...	...	1	...	...	...	...	...	...	1
Fever, Enteric	...	...	...	...	...	...	...	...	...	1	...	...	1
" Puerperal	...	...	...	...	...	...	...	...	1	...	...	...	1
Diarrhoea	...	1	...	...	...	...	...	...	...	...	...	...	1
Diphtheria	...	...	...	...	...	...	...	...	...	...	1	...	1
Intemperance	...	...	...	...	...	...	1	...	...	...	...	1	2
Phthisis	...	...	...	...	...	...	1	...	...	...	...	...	1
Softening of Brain.....	...	...	...	...	...	...	...	...	...	...	...	1	1
Apoplexy	...	...	...	...	...	...	...	...	1	...	...	...	1
Spinal Meningitis	...	...	...	...	...	...	...	...	...	...	...	1	1
Progressive Locomotor Ataxy	...	...	...	...	...	...	...	1	...	...	...	...	1
Delirium Tremens	...	...	1	...	...	...	...	...	...	...	...	...	1
Heart Disease	...	...	1	1	...	...	...	2	1	...	...	...	5
Aneurism	...	...	...	...	...	...	1	...	...	...	...	1	2
Hepatitis, Chronic	...	...	...	...	...	...	...	...	1	...	...	...	1
Occlusion of Bile Ducts	...	...	1	...	...	...	...	...	...	...	...	...	1
Hæmatemesis and Melaena ...	1	...	...	...	...	...	...	...	...	...	...	...	1
Bright's Disease of Kidney ...	...	...	...	...	...	...	...	...	1	...	...	...	1
Abscess of Prostate and Kidney	...	...	...	...	...	...	...	...	...	...	...	1	1
Tumour of Uterus	...	...	...	...	...	...	...	...	...	1	...	...	1
Premature Birth	...	...	...	...	...	...	...	...	1	...	...	...	1
Gunshot Wound	...	...	...	...	...	...	...	...	...	...	1	...	1
Totals	1	2	2	1	...	1	3	3	6	2	2	5	28

INFANTS AND YOUNG CHILDREN.

Date.	Age.	Cause of Death.
January	2 years and 7 months	Remittent Fever.
February	8 weeks	Bronchitis.
"	9 years	Ditto
"	133 days	Infantile Remittent Fever.
"	16 months	Occlusion of Bile Ducts.
May	10 months	Hooping-Cough.
June	2 years	Infantile Remittent Fever.
September	5 days	Trismus Neonatorum.
"	12 hours	Premature Birth.
October	5½ months	Infantile Marasmus.

WORKS MATTERS.

DRAINAGE.

For progress made in drainage, vide Acting Surveyor's report.

Schedule of drainage works carried out during the year is appended.

Broadway.—Claims were made in two instances for walls of houses starting out; one only—for damage to Messrs. S. C. Farnham & Co.'s machine shop in the Keecheong Road—was allowed.

Chekiang Road.—The continuation of this drain, from Hupeh to Nankin Road, has been deferred until the extension of the Chekiang Road from Foochow Road to Nankin Road has been arranged.

The portion of the drain from Hupeh to Foochow Road has been commenced.

BRIDGES.

Vide Acting Surveyor's Report.

Yang-king-pang.—An application by Mr. E. M. Smith, to be allowed to construct, at his own expense, a temporary wooden foot-bridge at a point between Honan and Kiangse Roads, to be replaced by an iron bridge from England, was granted on the understanding that both bridges shall be erected subject to the supervision of the Council, and the iron bridge shall become the joint property of the French and this Council on completion.

Yang-king-pang No. 5.—An iron bridge has been ordered from Messrs. Laidlaw Sons and Caine of Glasgow. Cost laid down in Shanghai £326.

BUILDINGS.

Vide Acting Surveyor's Report.

Site for Hongkew Police Station. Lot 364.—The Council found that they were unable to complete the purchase of this lot.

BUNDING.

Vide Acting Surveyor's Report.

Yang-king-pang, between bridges 5 & 6.—As being less expensive than stone, and likely in the opinion of the Acting Surveyor to last for upwards of 15 to 20 years, a Malava wood bunding was decided upon.

Soochow Creek, Markham Road.—An estimate for this was obtained, but found too expensive to carry out, and a new road further back was decided on.

BUND LINE.

On making enquiries of the Consular Body as to what had been done to prevent encroachment on the Bund Line which had been agreed on, the following reply was received:—

BRITISH CONSULATE,
SHANGHAI, 27th September, 1876.

SIR,—I beg to acknowledge the receipt of your letter, No. 76/775, dated the 18th instant, enquiring what arrangements have been made, or are in contemplation, in order to prevent encroachments on the Bund Line, or to preclude formation of a foreshore outside thereof; and in reply I have to state that encroachments of an artificial nature are rendered difficult, if not impossible, by the obligation which rests upon everyone who wishes to erect a new jetty, or to extend an old one, to apply in the first instance to the authorities through his Consul for permission to proceed with the work.

No precautions, as far as I am aware, have been taken against natural accretions on the foreshore.

I have the honour to be, Sir,

Your obedient Servant,

W. H. MEDHURST,
H. B. M.'s Consul and Senior Consul.

A. A. KRAUSS, Esq.,
Chairman Municipal Council, Shanghai.

CEMETERIES.

Vide Acting Surveyor's Report.

Soldiers' Cemetery under City Wall—Has been kept in good order.

FIRE WELLS.

Vide Acting Surveyor's Report.

LIGHTING.

All the public lamps have been cleaned and painted, and extra lights erected where required.

LANDING ACCOMMODATION.

Vide Acting Surveyor's Report.

LATRINES AND URINALS.

Vide Acting Surveyor's Report.

PUBLIC GARDEN.

Vide Acting Surveyor's Report.

New Seats.—A quantity of new chairs with spring seats similar to those used in the parks in London have been ordered.

Report of the Garden Committee and details of money expended by them are added.

SHANGHAI, 1st January, 1877.

*To the Municipal Council for the
Settlement North of the Yang-king-pang.*

GENTLEMEN,—According to annual custom we beg to hand you our report on the condition and prospects of the garden entrusted to our care, and we are happy to be able to state that the trees and shrubs are flourishing and promise yearly increase of ornament to the enclosure. The parterres have been stocked with spring flowering bulbs and other preparations made for the ensuing season, while the plant houses and garden material are in a fair state of repair.

Much however remains to be done. The raising of the central lawn which was commenced during the previous year has been completed, but any further additions to the attractions or utility of the garden have been precluded by want of funds.

We have much to deprecate the mistimed economy which appropriated so small a sum as Sh. Tls. 250 for the requirements of this branch of the Council's care during the past year, a sum which as will be seen from the accompanying details of expenses was insufficient to defray the cost of labour alone and has consequently necessarily been exceeded, while plans for improvement, which the Committee would willingly have entertained, have had to be set aside on the intimation that no provisions had been made for such emergencies.

The Community are indebted to Dr. Macgowan and W. H. Tapp, Esq. among others, for several valuable additions to their collection, but which, owing to want of heat in the plant houses, we fear will succumb to any inclemency of the season, although every available precaution has been taken; and it seems sad that we should lose the opportunity of adding another feature to the summer decoration of the garden, for the want of means to carry out the necessary arrangements, besides discouraging those friends who are willing to keep us with contributions of novel or rare plants, by the want of care with which we must appear to treat their offerings.

We have therefore earnestly to beg the Council in their forthcoming estimates to make such provision for the maintenance of the garden as will meet the ends in view.

The Community on a former occasion appropriated Tls. 1,000 as a year's expenditure and we do not consider that amount by any means

excessive, though it does not follow that it is intended necessarily to expend the whole during any year, but the balance might be allowed to accumulate and form a fund for carrying out any alterations and additions on a large scale which may be deemed advisable by the then custodians, while the annual sum named will we think cheaply represent the amount of pleasure afforded to the community by a well found and well organised place of recreation, for the proper maintenance of which, the present pittance is wholly inadequate.

We append a memo. of expenditure, which with the exception of the amount paid for raising the centre plot and which properly belongs to the previous year, is mainly wages, and

We are, Gentlemen,

Your obedient Servants,

THE GARDEN COMMITTEE.

Per GEO. R. CORNER,

Hon. Secretary.

MEMO. OF EXPENSES.

1876—Feb.	Gardeners' wages, January	\$ 29.00
Mar.	do. do. February	29.00
	MacKenzie & Co., Paints	6.25
Apr.	Gardeners' wages, March	36.50
May	Akew, Raising mound	284.60
	Gardeners' wages, April	51.53
	Repairing mower	13.00
	Hall & Holtz, Flower seeds.....	24.75
June	Gardeners' wages, May	57.50
July	do. do. June	60.60
Aug.	do. do. July	61.11
	Dahlia sticks	13.75
Sep.	Gardeners' wages, August	60.54
Oct.	do. do. September	58.00
Nov.	do. do. October	58.25
Dec.	do. do. November	50.71
	do. do. December	41.50
	P. Maclean, for bulbs, Tls. 69.87	—
		\$936.59

RIFLE BUTTS.

Vide Acting Surveyor's Report.

ROADS.

Vide Acting Surveyor's Report.

Hupeh Road Encroachment.—The attention of the Committee of the Polytechnic Institution having been drawn to an encroachment by them on the road, the matter was arranged in the manner shown in the following correspondence:—

SHANGHAI, 2nd March, 1876.

SIR,—The Officiating Engineer reports that the wall of the Polytechnic Institution, now being built, encroaches on the Hupeh Road, in some places as much as 3 feet to 6 feet 6 inches, and that he has already informed the contractor, engaged on the work, of this fact several times, but that no notice has been taken of it.

The Council therefore request you will take steps to rectify the encroachment.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,
Secretary.

The Secretary, Polytechnic Institution.

KIANGNAN ARSENAL, March 3rd, 1876.

EDWARD B. SOUPER, Esq.,
Secretary, Municipal Council.

SIR,—Your letter of yesterday's date has just come to hand. The matter you refer to shall have immediate attention.

I am, Sir,

Your obedient Servant,

JOHN FRYER,
Hon. Secretary,

SHANGHAI, March 21st, 1876.

The Secretary, Municipal Council.

DEAR SIR,—Mr. Medhurst has forwarded to me your letter of to-day addressed to him and referring to the wall built on the south side of the property of the Polytechnic Institution and Reading Rooms.

In your letter to me of the 2nd instant you pointed out that the wall in question encroaches somewhat upon the Hupeh Road. The matter was brought before the notice of the Committee, and Mr. Medhurst with others of the Committee have since examined the ground in connection with Mr. C. B. Clark. The wall being already completed and the encroachment not being of any serious importance, it was decided to ask the Council to allow the wall to stand as it is for the present. When alterations or other causes necessitate its removal, the Committee promises that such portion of the Hupeh Road as has been unintentionally encroached upon shall be given up.

Will you therefore be good enough to bring this proposal before the Works' Committee at their next meeting?

I am, Dear Sir,

Yours faithfully,

JOHN FRYER,
Hon. Secretary.

SHANGHAI, 24th March, 1876.

SIR,—Your letter of 21st instant has been laid before the Works' Committee.

In reply they direct me to say that an arrangement such as you propose is so apt to be lost sight of, owing to the changes that are constantly taking place in the personnel of the Settlement, and there has been generally so much difficulty in getting an encroachment rectified, where such an understanding has existed, that they think it better the matter should be adjusted at once.

The Committee would gladly refrain from putting the Institution to the outlay involved in their decision, were they able to do so, but it must be borne in mind that it could have been avoided, had the representation made by the Surveyor to one of the Committee, when the wall was first commenced, been taken notice of.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

JOHN FRYER, Esq.,

Hon. Treasurer Polytechnic Institution.

SHANGHAI, 12th May, 1876.

SIR,—With regard to the encroachment of the Polytechnic Institution on the Hupeh Road, the Works' Committee, to whom I communicated the substance of a conversation held with Mr. Medhurst, while appreciating the motives actuating that gentleman in begging the Council to abstain from rigorous measures to enable him meanwhile to convince your Chinese colleagues they were in the wrong, still think it better to obtain a definite understanding in writing, that the line of the road will be restored at an early date, and I have therefore to request that you will favor me with such a document at your earliest convenience.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

JOHN FRYER, Esq.,

Hon. Treas. & Sec. Polytechnic Institution.

SHANGHAI, May 12th, 1876.

SIR,—I beg to thank you for your favours of the 24th March and of the present date on the subject of the encroachments attributed to the Polytechnic Institution on the Municipal Road.

Mr. Medhurst, the Treasurer, informs me that he has had an opportunity of explaining to you verbally the peculiar position in which the Committee is placed with respect to the construction in question, and the Committee trust that his explanation will have sufficed to convince you, that however willing they are to carry out the wishes of the Council in respect to the encroachment, they would feel exceedingly obliged if you will permit the matter to remain in abeyance for the present, they binding themselves as before to alter the boundaries to the Council's satisfaction

when they have occasion to pull down the present erection, it being understood that this concession shall be limited to a reasonable time, say a twelve-month from the present date.

I am, Sir,

Your obedient Servant,

JOHN FRYER,

Hon. Secretary.

To EDWARD B. SOUPER, Esq.,

Secretary, Municipal Council.

SHANGHAI, 19th May, 1876.

SIR,—Your letter of 12th instant has received the consideration of the Works' Committee, by whom I am instructed to advise you of the willingness on the part of the Council to meet you in an amicable arrangement of the encroachment complained of on Hupeh Road, and to allow the matter to stand over as requested for a period of one year, but should the said encroachment not be rectified on the date fixed upon, the Council will be reluctantly compelled to pull the wall down.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

JOHN FRYER, Esq.,

Sec. & Hon. Treas. Polytechnic Institution.

SHANGHAI, November 24th, 1876.

SIR,—I am directed to enquire whether, in view of the probable change in the personnel of your Committee at an early date, you will rectify the encroachment in Hupeh Road which formed the subject of correspondence at commencement of the year.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

JOHN FRYER, Esq.,

Sec. & Hon. Treas. Polytechnic Institution.

Siking Road.—Mr. E. M. Smith has paid his share of the cost of making up this road as agreed in 1875.

Yang-tze Road.—Stones have been sunk defining the western boundary of the Bund opposite Messrs. Fogg & Co.'s premises.

Nankin Road Widening. *C. Spencer Compton's Estate Lot 58a.*—The Receiver appointed by the Court of Chancery for the Estate has not yet consented to any alteration in the lot.

Mr. Iveson—The Agent for the property in Shanghai,—has kindly undertaken to further matters as far as he can on his arrival in England.

Kingkee Property. Lot 8, Russian Consulate.—The Trustees in Hongkong have written informing the Council of the sale of the Shang-

hai property to Messrs. E. D. Sassoon & Co., and that in the agreement for sale a clause has been inserted providing for the due carrying out of the arrangement made with Mr. Fearon for the surrender of a portion of the lot at the rate of Tls. 12,000 per mow.

The thanks of the Community are due to the Trustees in Hongkong and their Attorney in Shanghai for their assistance in the matter.

Lot 66, registered in names of Michie, Murray and Keswick, (trust) situated at N. E. corner of Nankin and Honan Roads.—The Agents were asked if this land could be purchased and they replied that they have no power to divide the property and that unless the Municipality is prepared to purchase the whole lot under certain conditions any endeavour to widen the road at this point must stand over until a certain minor comes of age—seven years hence—when the persons interested will be in a position to negotiate for themselves.

Broadway Deflection.—The Broadway has been deflected at Lot 811, in pursuance with resolution No. VI passed at the Ratepayers' meeting of 18th May, 1875.

Yuenfong Road to Seward Road. Extension.—The Owners of the lots through which the road will run are prepared to sell their land.

Considering the benefit to the properties in question, the Council feel the road should not be carried through unless the owners contribute towards the expense, and decided to let the matter remain in abeyance.

Hongkong Road Extension.—The owner of the Lot (No. 213) has been handed Tls. 704 as compensation for the ground required to complete this extension.

Foochow Road Widening. Chekiang Road Extension from Foochow to Hankow Road.—Portions of Lots 302 and 968 have been acquired.

Foochow Road Widening.—The Owners of Lot 1046, who are at present making alterations in their property, have agreed to move back their house and offices and to surrender a strip of ground four feet deep by fifty feet long, receiving Tls. 1,000 compensation.

New Road from Whangpo Road to Broadway.—An offer made by Mr. P. Maclean, on behalf of the Trustees of Wills' Estate (Lots 221 and 222) and Mr. T. Hanbury (Lot 890 of a road 20 feet wide, leading from the Whampoo Road, opposite Howard's Wharf, into the junction of the Broadway and Astor Roads, has been accepted.

Extension Markham and Cemetery Roads. Extension Seward Road.—Negotiations for the purchase of the land are in course of completion.

In addition to extension of these roads, the extension of the Carter Road to the French Siccawei Road, and a road from Siccawei Village to Jessfield, have been suggested.

The following letter on the subject of these roads has been written to the Consular Body:—

SHANGHAI, 13th November, 1876.

SIR,—I have the honor to hand you plan showing the new roads the Council wish to make outside the limits of the Settlement. In the absence of a survey of the surrounding country, the Council can only determine the termini of the roads, and trust with the assistance of the Chinese authorities to be able to run them direct from point to point, diverting the line only where it may appear advisable to avoid graves.

The plan embraces:

- 1.—The extension of the Markham Road from Alpha Farm to a point midway between Jessfield and the Bubbling Well.
- 2.—The extension of New Cemetery Road to "Au Chalet" or better perhaps to a point midway between "Au Chalet" and St. Catherine's Bridge.
- 3.—Extension of Carter or Cross Road from Bubbling Well Road to Siccawei Road.
- 4.—Road from Siccawei Village to Jessfield.

Of these the most important and which the Council wish to proceed with at once are the first two named. In suggesting a line for the extension of the Cemetery Road they have studiously avoided going near grave-yards, or property under the control of the Ningpo Guild.

I have the honor to be, Sir,

Your obedient Servant,

A. A. KRAUSS,
Chairman.

W. H. MEDHURST, Esq.,

H. B. M.'s Consul, and Senior Member of Consular Body.

Kiangse Road Widening.—The Trustees of Trinity Cathedral have declined to surrender any portion of the compound for this purpose.

Soongkiang Road Extension to Yunnan Road—Has been arranged through Lot 798 on the understanding with the owners that they shall grant the deed of surrender for the land, and the Council shall accept it without prejudice to any right which either party may have over the Creek and any foreshore which may exist at present or form hereafter.

Bubbling Well Road. Race Course Boundary.—A boundary line of the Race Club property at that point in the Bubbling Well Road lying between the lane leading to Mr. Morriss' house and Mr. Barnes Dallas' house, has been agreed upon between the Race Club and the Council.

Chekiang Road Extension from Kiukiang Road to Hankow Road.
Chekiang Road Extension from Hankow Road to Foochow Road.—In the case of the first named extension the Agent for the owner of Lot 758 has expressed his willingness to submit the matter to the owners, and the Council have offered at the assessed rate per *mon* for the Land required.

Regarding the latter extension through Lot 759, the line of road as proposed will leave a small triangular piece of ground on the west side of the road which owing to its small size and shape will be rendered almost useless. The Council proposed to the Agents for the owner of Lot 759:—

- a. Either to buy the triangular piece at the assessed rate
- b. Or to arrange with the owners of the adjacent land, to square it, the latter having expressed themselves in favor of the exchange.

These proposals have been forwarded to the owner of Lot 759 in England.

New Road. From Markham Road to Alpha Farm, to run at back of Trefancha and other properties.—The following correspondence has passed between the owners of property lying between Messrs. Miller & Batts' Bungalow—and the Council.

SHANGHAI, 28th December, 1876.

GENTLEMEN,—I have been directed by the Council to enquire whether you would now give the public the road alluded to in your Memorial of the 14th November 1874, viz: a road skirting the south-western boundaries of your properties on the Soochow Creek running behind the native village and thence to the southern corner of Alpha Farm.

I am, Gentlemen,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

To Messrs. Wm. KESWICK.

" F. H. BELL.

" PETER MACLEAN.

" J. A. MAITLAND.

SHANGHAI, 30th December, 1876.

To E. B. SOUPER, Esq.,

Secretary, Shanghai Municipal Council.

SIR,—I received your No. 1027 of 28th instant on date, and on 29th I circulated it amongst Messrs. Bell, Keswick and Maitland, to whom it was addressed conjointly with myself, and at same time I wrote to them detailing my views in terms as follows:—

"Speaking for myself. The refusal of the Council to accept our joint offer in 1874, has placed me in an awkward position with regard to its renewal now. The decided tone in which that refusal was couched led me to believe that the road would never be constructed on the line as proposed by us, and I laid out my grounds and built my premises accordingly. Consequently, if our offer be renewed and accepted now, a portion of my out-houses will have to come down and be rebuilt, my kitchen garden be destroyed, and my lawn, flower plots and the approach to my house will all have to be changed, and the expense of the alterations, &c., will be considerable. Still I am willing to surrender the ground necessary for a road to the Municipality, if, on their part, the Council will agree to recoup me in my outlay, or will on their own charges alter my grounds, &c., &c., according to my directions."

In reply to your letter, Mr. Bell wrote me,—

"I should be prepared to surrender sufficient land for a road at the back of Trefancha, provided the Council would move my out-buildings, and the possession of the present road along the creek be assured to me."

And Mr. Purdon on behalf of Mr. Maitland says, referring to the action of the Council in 1874,—

"The Council refused the offer because it was coupled with condition of giving up the right of way along the creek, and I doubt if the Council would now feel at liberty to give up the creek road, and I suppose unless they did the lot holders would not care to surrender, free, enough land to make a road at the back? I would not for Mr. Maitland. If the present proposition of the Council is entertained at all, it would be better to ask them whether they would pay the expense Mr. Maclean mentions, and whether they would relinquish any rights they may suppose they have to the road along the creek."

The question of proprietorship in the existing roadway which is advanced by Messrs. Bell and Purdon did not suggest itself to my mind when I wrote to them, but I now join issue with them upon the point, for although—see my previous correspondence with you regarding same—I have always claimed low water mark on the boundary of my property on the creek, and my right to do what I please with the existing road, as with any other portion of my ground, it may avoid unpleasantness hereafter if the Council will formally renounce their fancied claims thereto.

Mr. Irving who is acting for Mr. Keswick is absent from town at present, but on his return I will communicate with him, and let you know his answer to your enquiry. Mean time

I am, Sir,

Yours obediently,

P. MACLEAN.

SHANGHAI, 9th January, 1877.

P. MACLEAN, Esq.,

(On behalf of himself and others.)

SIR,—Your letter of 30th ultimo has been laid before the Council.

They direct me to thank you and the other landed proprietors interested for again giving the matter consideration, but regret that it is out of their power to carry out the road referred to in their communication of 28th ultimo on the terms asked by Messrs. Bell, Maitland and yourself.

I am, Sir,

Your obedient Servant,

EDWARD B. SOUPER,
Secretary.

Rounding Corner Broadway and Hongkew Road.—The Lessee of the Astor House premises has consented to round off the N.E. corner during the tenancy of his lease, seven years from the 1st instant (January 1877).

Yang-tsze-poo Road to River. New Road.—On being applied to, the Trustees of the General Hospital have given to the public a thirty feet road from the Yang-tsze-poo Road to the river, in consideration of the grant made by the Ratepayers to the Hospital at the last meeting.

Stone Crusher.—The stone crusher has been found not to answer. The jaws wear out so fast and have to be replaced so frequently that much inconvenience and delay are caused in having to set to work, as soon as it is out of order, to break large blocks of granite into chips suitable for the roads, and the plan of ordering from Chinese chips ready broken, is preferable to breaking them with the crusher.

Trees.—A number of suitable kinds have been planted to replace those that have died and in spots where they were needed on the roads.

Granite Chips.—Contract was made for Tls. 10,000 worth of granite chips ready for immediate use. This plan of getting them delivered of the required size for the roads is satisfactory and effects a saving on the cost of road material broken under the old system by hand labour and also expense of cartage.

DEFENCE CREEK, DIGGING OUT MUD.

The system of granting permits to dig out mud from the bed of the creek has been discontinued.

ENTRANCE TO RACE COURSE.

The Council considered it would be a convenience to have another entrance to interior of Race Course at a point near Probst's Garden, and wrote to the Race Club Committee and Recreation Fund Trustees to that effect. The Members of the Race Club were opposed to the alteration.

SLUICING YANG-KING-PANG AND DEFENCE CREEKS.

The French Council were invited to consider with the Municipal Council a scheme for sluicing the Yang-king-pang and Defence Creeks.

They write that—after consideration of the scheme by their Engineer, they are not prepared to entertain the project owing to the great expense which they find would be entailed in carrying it out.

The matter requires further consideration at the hands of this Council, and is left to their successors in office to be finally dealt with.

WATERWORKS.

Messrs. Laidlaw Sons & Caine of Glasgow, having asked for detailed information to enable them to make a definite proposal to undertake the construction of waterworks were written to as under:—

SHANGHAI, May 27th, 1876.

GENTLEMEN,—I am directed by the Council to acknowledge the receipt of your letter of 2nd February last on the subject of waterworks for Shanghai.

The Council will be glad to consider any scheme you may propose, and to enable you to do this I have been instructed to forward you, as requested in paragraph 3, all documentary information,—printed or otherwise—bearing upon the case. This resolves itself into:—

- 1.—Report on proposed waterworks for Shanghai issued in 1872.
- 2.—Report on proposed waterworks for Shanghai issued in 1875.
- 3.—Report by Thomas Hawksley, Esq., C. E., London, on the proposed waterworks for Shanghai, issued 1876.

4.—Notes on proposed waterworks for Shanghai, in answer Queries *A* and *D* contained in letter from Messrs. Laidlaw & Son, of 3rd February by Acting Surveyor to Municipal Council, Shanghai.

5.—Plan of the contiguous French Settlement.

6.—Col. Gordon's Map of country around Shanghai. Lithographed plans of the English (so called) and Hongkew Settlements can be obtained on application to Council's Agents, Messrs. John Pook & Co., of 4, Lime Street Square, London E. C.

Before considering further the details treated of in your letter under reply, and of which the Council have taken careful note, they deem it necessary to receive your scheme, by which they will be in measure guided, and more especially so as it is not yet decided whether the undertaking shall be a Municipal one, or left to private enterprise.

I am, Gentlemen,

Your obedient Servant,

EDWARD B. SOUPER,

Secretary.

MESSRS. LAIDLAW & SON.

147, East Milton Street, Glasgow.

In reply to a telegram they wired under date of December 7th from Glasgow:—"Will send tender and proposal for waterworks scheme at an early date."

Tenders for Municipal Works.—In consequence of tenders having in one or two instances been withdrawn after acceptance, the Council recommend the introduction of a regulation requiring Contractors to tender only on forms to be furnished by the Council, and to deposit at time of tendering tangible security for the proper performance of the tender if accepted.

SURVEYOR'S REPORT.

SHANGHAI, 1st January, 1877.

TO THE WORKS' COMMITTEE.

GENTLEMEN,—I beg to hand a summary of the proceedings of this department during the year 1876.

BRIDGES.—A Malava hard-wood bridge has been erected across the Hongkew Creek at the end of Seward Road.

A contract has been entered into with Messrs. Farnham & Co. for the building of stone abutments and the erection of the new iron bridge, in place of the present wooden one, at the mouth of the Yang-king-pang.

A new hard-wood bridge has been erected on the Jessfield Road near Mr. Hogg's bungalow, in place of the old one, which had become dangerous.

General repairs to various bridges have been made as required.

BUILDINGS.—The alterations and additions to the Council's new premises have been completed.

Additional cells have been built at the Central station, and the dead-house removed to the Shantung Road Cemetery, to make a passage to the Council's new property.

Extra bunks for the native police have been fitted up.

Repairs have been made to the Police Stations, the old Engine and Truck houses, the Bell Tower and other Council's property.

The Lock Hospital in the Foochow Road is being put in order.

BUNDINGS.—The Yang-king-pang has been bunded with Malaya wood from the Shantung to Foochow Road.

Portions of the New Cemetery and Bubbling Well Roads have been bunded, and small repairs have been made where required.

CEMETERIES, &c.—The Cemeteries and Cathedral Compound have been kept in order. The Mortuary Chapels at both the Old and New Cemeteries have been repaired, and new gates have been put to the Old Cemetery. Turf has been laid on the portion set aside for the burial of sailors, and a bamboo fence has been erected around the same.

The following will show the burials in the New Cemetery as compared with former years:—

BURIALS.

	1ST QUARTER.				Totals	2ND QUARTER.				Totals	3RD QUARTER.				Totals	4TH QUARTER.				Totals	Grand Total.																
	Men.	Children.				Men.	Women.	Children.			Men.	Women.	Male.	Female.		Men.	Women.	Children.				Men.	Women.	Male.	Female.												
1872	3	1	...	...	4	6	1	...	1	8	11	...	1	...	12	5	1	...	1	7	31																
1873	12	1	...	...	13	5	2	1	...	8	5	1	...	...	7	7	2	2	...	11	39																
1874	9	1	2	...	12	3	...	3	...	6	14	5	1	4	24	10	...	3	1	14	56																
1875	5	2	3	...	10	6	1	...	...	7	10	...	1	1	12	14	2	1	...	17	46																
1876	7	...	1	3	11	12	...	1	1	14	18	2	1	1	22	14	1	2	...	17	64																

DRAINAGE.—The drains in the Broadway, Taiping, Keecheong, Yuenfong, Chaufong, Seward and Siking Roads have been completed.

MAIN

Settlement	Roads.	Portion.	Length Feet.	Sizes.	Shape.
Hongkew	Seward	From Boone Rd. to Hongkew Creek	270.0	3 9 × 2 6	Egg
"	Broadway	Between Hongkew Crk. & Dent Rd.	970.0	3 0 × 2 0	"
"	Tai ping	From Broadway to Whampoo River	1,475.0	2 3 × 1 6	"
"	Keecheong ...	do. do.	482.0	2 3 × 1 6	"
"	Yuenfong	do. do.	455.0	2 3 × 1 6	"
"	Chaufoong ...	do. do.	478.0	3 0 × 2 0	"
"			470.0	3 0 × 2 0	"

BRICK

English	Siking	From Keangse to Honan Road	485.0	2 3 × 1 6	Egg
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DRAIN

Settlement	Roads.	Portion.	Length in Feet.		
			12 inch.	9 inch.	6 inch.
English	Hoopeh	From Chekiang to Kwangse Road	...	516.0	148.0
"	Shanse	Between Nanzing and Hankow Roads	...	350.0	174.0
Hongkew	Nanzing	From Boone to Hanbury Road	...	740.0	192.0
"	Miller	From Minghong towards Woochang Road	...	172.0	28.0
English	Chatty Alley	Between Fuhkien and Chekiang Roads	...	598.0	57.0
Hongkew	Broadway	Junction with Yangtsepoo Road	...	...	24.0
English	Woo-foo-loong	Between Tientsin and Ningpo Roads	...	305.0	28.0
Hongkew	Chau-foong	North of Broadway	420.0	...	53.0
English	Kwangse	South of Foochow Road	...	...	50.0
"	Keangse	Between Peking and Foochow Roads	...	...	68.0
"	Woo-foo-Joong	Between Buntunloong and Tientsin Road	...	...	185.0
"	Honan	Between Nankin and Pekin Roads	...	124.0	66.0
"	Hankow	Between Honan and Keangse Roads	...	...	14.0
"	Yangtze	Hankow Road Jetty	12.0	...	...
Hongkew	Broadway	East of Hongkew Creek	...	...	60.0
English	Kwangse	South of Foochow Road	...	...	215.0
Hongkew	Rifle Butts ...	Across the Ranges	...	...	26.0
Outside Road	Jessfield	In place of rotten box drains	...	...	54.0
"	Bubbling Well	Near Mr. Skegg's Garden	...	66.0	6.0
"	"	Near Chu-ka-za Village	...	52.0	...

SEWERS.

Average Gradient.	Where Discharge.	Numbers of			Cost Taels.	Plan.
		Sinks.	Cesspls.	M.-holes.		
1 in 360	Hongkew Creek	6	...	2	859.11	D. 38
1 in 320 & 1 in 480	Taiping, Keecheong, Yuenfong and Chaoufoong Drains	28	...	12	10,080.22	D. 39
1 in 320	Whampoo River	7	...	2		
"	" "	7	...	2		
"	" "	8	...	2		
"	" "	8	...	2		

DRAINS.

1 in 240	Honan and Keangse Road Sewers.....	4	...	1	491.68	D. 40
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PIPES.

Average Gradient.	Sinks.	Where Discharge.	Cost Taels.	Plan.
From 1 in 240 to 1 in 480.	7	Chekiang Road Drain.....	244.48	D. 30
"	4	Nanking, Kiukiang and Hankow Roads Drains	179.22	"
"	8	Boone Road Drain	382.74	"
"	2	Minghong Road Drain	74.92	"
"	10	Chekiang Road Sewer and Soochow Creek	266.43	"
"	1	Ditch	7.52	"
"	4	Tientsin and Ningpo Road Drains	130.14	"
"	4	Broadway Sewer	227.39	"
"	3	Kwangse Road Drain	16.00	"
"	3	Keangse Road Drain	28.60	"
"	2	Tientsin Road Drain	87.00	"
"	3	Honan Road Sewer	65.40	"
"	1	Hankow Road Drain	7.80	"
"	...	Whampoo River	4.80	"
"	...	Broadway Sewer	12.00	"
"	6	Foochow Road Drain	73.00	"
"	...	Ditch	5.20	"
"	...	Ditch	10.80	"
"	...	Tidal Ditch	21.00	"
"	...	Race Course Ditch	15.60	"

* Not including labor ; laid by road coolies.

FIREWELLS.—The firewells have been examined weekly and kept in repair.

LAMPS.—The public lamps have been cleaned and painted, and the following extra ones have been erected:—

- 1 Bracket at the corner of Woo-foo-loong and Tientsin Road.
- 1 Pillar in Miller Road.
- 2 " Lloyd Road.
- 2 " Chefoo Road.
- 2 " North Soochow Road.
- 1 " Siking Road.
- 1 " corner of Woosung and North Yang-tsze Roads.
- 4 Lamps on North Honan Road bridge.

Total 14

LANDING ACCOMMODATION.—Two new iron pontoons have been erected during the year at the end of the Kiukiang and Foochow Roads.

The wooden pontoons and landing stages have been repaired and painted.

Several small jetties have been erected on the North Soochow Road, for the use of the nuisance department and water coolies.

LATRINES AND URINALS.—The public latrines and urinals have been kept in repair.

PUBLIC GARDEN.—A new wooden pavilion has been erected; the Garden seats repaired and varnished, and the walls, lodges &c., colored.

RIFLE BUTTS.—The Butt has been lengthened 60 feet; a new mantelet and target erected, and a ditch cut round the same to prevent the natives climbing and thus damaging the mound.

The firing stations have been raised and turfed, and a new marker's house built.

ROADS.

The following have been metalled:—

Keangse,—From Soochow to Foochow Road.

Foochow,—From Fuhkien to Hoopoh Road.

Defence,—From Nanking to New Cemetery.

Honan,—From Nanking to Soochow Road.

Ningpo,—From Keangse to Honan Road.

Siking,—From Honan to Keangse Road.

Upper Yuen-ming-yuen,—From Soochow to Peking Road.

Hongkong,—From Upper Yuen-ming-yuen to Szechuen Road.

North Soochow,—From North Honan to Woosung Road.

The following have been bricked and sanded:—

Boone,—Portion between Seward and Broadway.

Seward,—From Boone to Fearon Road.

Keecheong,—From Broadway to Whangpoo River.

Hoopeh,—From Chekiang towards Defence Creek.
Nanxing,—From Boone to Hanbury Road.
Miller,—Between Woochang and Minghong Roads.
Chaoufoong,—Between Broadway and Whangpoo River.
 Seward Road Extension, through Messrs. Wilkinson & Co.'s property.
 The new portion of Jessfield Road.

Chip pavement has been laid in the following:—

Canton,—From Honan to Shantung Road.
Peking,—From Honan to Chekiang Road.
Fuhkien,—From Hankow to Peking Road.
Shantung,—From Peking Road to Soochow Creek.
Shanse,—From Nankin to Foochow Road.
Woo-foo-loong,—From Bun-ton-loong Alley to Tientsin Road.
King-loong-ha,—From Honan to Shantung Road, and on the footpaths
 in the
Nankin,—From Hoopeh and Chekiang to Kwangse Road; and
Kindiang,—From Fuhkien to Hoopeh Road.

The Yangtsze and Broadway Roads are now being metalled, and the pathway formed on the river side of the former. The Yang-tsze-poo Road is being bricked and sanded to the creek; and the Woo-foo-loong and the upper part of the Ningpo Road chip paved.

Appended is a list of new roads and those that have been widened:—

NEW ROADS.

Jessfield,—Deflected near Soochow Creek.
Seward,—Portion through Messrs. Wilkinson & Co.'s property.
Woo-foo-loong,—From Tientsin towards Ningpo Road.

ROADS WIDENED.

Broadway,—Between Keecheong and Yuenfong Roads—North side.
Honan,—Corner of Foochow Road—West side.
Woo-foo-loong,—Between Bun-ton-loong and Tientsin Roads.
Keangse,—From Hankow towards Foochow Road—East of Council's premises.
Hankow,—From Keangse towards Honan Road—North of Council's property.
Honan,—From Foochow towards Hankow Road—West of Council's property.
Broadway,—Deflected at the junction of Yang-tsze-poo Road.
Foochow,—Portion between Szechuen Road and Bund.

The following table will shew the progress made in the extension &c., of Roads, named in page 75 and 76 of (*Works'*) report, 1875.

- | | |
|---|---|
| 1. The Hongkong Road, small portion between Szechuen and Keangse Roads. | Arranged. |
| 2. The Taewan Road, east to Shanse Road. | Not yet arranged, opportunity not offering. |
| 3. Continuing Amoy Road in an easterly direction to join the Fuhkien Road. | ditto. |
| 4. Widening the Kiukiang Road between Hoopeh and Fuhkien Roads. | Not yet arranged, opportunity not offering. |
| 5. Widening and connecting Woosieh Road, with the Shanse and Fuhkien Roads. | ditto. |
| 6. Connecting the Loong-zee-yuen Alley from Nankin to Taewan Road. | ditto. |
| 7. Continuing the Yang-tsze-poo Road. | Nothing further has been done. |
| 8. Roads to define boundaries of Hongkew. | ditto. |
| 9. Widening Ningpo Road to 30 feet between Shanse and Fuhkien Roads. | ditto. |
| 10. Extension of Shantung Road from Nankin to Ningpo Road. | Not yet arranged, opportunity not offering. |
| 11. Widening Ningpo Road to Defence Creek. | ditto. |
| 12. Yunan Road, forming from Amoy to Ningpo Road. | ditto. |
| 13. Chekiang Road from Nankin to Canton Road. | The portion between Nankin and Foochow Roads is under negotiation, the remainder has been arranged. |
| 14. To widen Foochow Road. | Under negotiation. |

15. Road running parallel to and between Fuhkien and Shanse Roads from Soochow Creek to Nankin Road.

A small portion of this Alley between Bun-ton-loong and Tientsin Road has been widened to 12 feet, and a portion from Tientsin towards Ningpo Road has been formed.

16. Seward Road and two other Roads parallel to Broadway from Hongkew Creek to Dent Road.

Portion of Seward Road east of Hongkew Creek in front of Messrs. Wilkinson & Co.'s property has been formed, and negotiations are still pending to carry the Seward Road through.

17. To continue in a northerly direction to Seward Road, the Tai-ping, Keecheong, Yuenfong, Chaoufoong, and two other Roads.

The continuation of Yuenfong Road is under negotiation, the remaining Roads are pending the completion of the Seward Road before action is taken.

CURBS AND SIDENCHANNELS.

The following roads have been laid with curbs and sidechannels during the year:—

Keangse,—Between Hankow and Foochow Roads.

Kukiang,—Portion between Shanse and Fuhkien Roads.

Shanse,—From Nankin to Hankow Road.

Honan,—From Nankin to Soochow Road.

Pekin,—From Fuhkien to Chekiang Road.

Ningpo,—From Szechuen to Honan Road.

Siking,—From Honan to Keangse Road.

Upper Yuen-ming-yuen,—From Soochow to Pekin Road.

Hongkong,—From Upper Yuen-ming-yuen to Szechuen Road.

Broadway,—From Tsing-poo and Boone Roads to Fearon Road.

Broadway,—From Hongkew Creek to Yuenfong Road.

Yangtze,—In front of Shanghai Club.

Woo-foo-loong Alley,—From Bun-ton-loong to Tientsin Road.

Woo-foo-loong,—From Tientsin to Ningpo Road.

Chatty Alley,—Between Chekiang and Fuhkien Roads.

Lower Yuen-ming-yuen,—Portion between Soochow and Pekin Roads.

Stone pavement has been laid in the Nankin Road by the Central Hotel.

The undermentioned roads are being laid with curb and sidechannel:

Broadway,	east of Yuenfong;
Kiukiang,	between Shanse and Shantung;
Ningpo,	„ Honan and Shanse;
Canton,	„ Hopeh and Chekiang;
Hoopeh,	„ Canton and Sungkiang.

Three wooden seats have been fixed on the Defence Road between Nankin and Canton Roads; and five iron pillar letter boxes erected in Hongkew.

Trees are being planted in various parts of the settlement.

OUTSIDE ROADS.—The Bubbling Well, Sinza, Siccawey, Cross, Markham, Jessfield, and Yang-tsze-poo, beyond the Creek to the Point, have been kept in repair.

The metalling and raising of the Bubbling Well is nearly completed, and curb sidechannel and chip paving laid in front of Chu-ka-za village.

Three iron pillar letter boxes have been erected on the Bubbling Well and one on the Markham Road.

Trees are being planted on the Bubbling Well Road.

I am, Gentlemen,

Your obedient Servant,

C. B. CLARK,

Acting Surveyor to the Council.

GENERAL.

MUNICIPAL STAFF.

Secretariat.—The Foreign Staff in the Secretariat now consists of Secretary, Accountant, and three Assistants, Tax Collector.

Mr. A. E. Jones's agreement has been terminated.

Leave.—Mr. J. A. Pond, Accountant, reported himself after nine months leave of absence, on 17th March last.

SURVEYOR'S OFFICE.

Change in name.—The name of Engineer's Department has been changed into that of Surveyor's Office.

Mr. C. B. Clark, Clerk of Works, has been appointed Acting Surveyor until further notice.

Leave.—Mr. Beckhoff, Overseer, has been allowed nine months leave of absence.

Deaths.—The Council report with regret the death of Mr. Buffum, Overseer of Drains.

Appointments.—Mr. A. Dallas has been engaged as Clerk. Mr. C. Suits in the place of Mr. Buffum, deceased, as Overseer; and Mr. Longman, during Mr. Beckhoff's absence on leave.

POLICE.

Leave.—Mr. A. Stripling, Inspector of Police, was granted nine months leave of absence and resumed his duties again on the 20th December last.

Leave to Constables.—It having come under the notice of the Council that constables get no holidays during the year, they decided—after conferring with the Superintendent of Police—to allow each member of the Force leave for fourteen days annually and for any longer term on the recommendation of the Police Surgeon.

Variations in Force, Foreigners.—5 men have been dismissed for misconduct; 7 men resigned; 2 died; and 15 men joined the Force during the past year.

REGULATIONS REFERRING TO OFFICERS GENERALLY.

Three Years' Engagements.—The system of three years' engagements with Employés has been discontinued and a new form of Agreement has been introduced, a copy of which is appended.

THIS AGREEMENT made the _____ day of _____ 187
Between the Council for the Foreign Community of Shanghai, (who with their successors are hereinafter referred to as the Council) of the one part and
of _____ (hereinafter referred to as the Employé) of the other part:

Whereas the Employé has been in the employ of the Council since the day of _____ 187 and it has now been agreed that he shall continue in the service of the Council on the terms hereinafter set forth:

Now this agreement witnesseth

1.—The Council agree to employ the Employé and he agrees to serve them on the following terms:—

2.—The Employé is to undertake the duties of _____ or any other duties of an equal or higher class that may from time to time be assigned to him:

3.—The Employé is required to and shall devote his entire time attention and ability to the services of the Council and he shall not be concerned in any trade or other business of any kind whatsoever:

4.—The Employé shall be bound by the Instructions to and Rules as to the duties of Employés and the Conditions of joining the Council's service adopted by the Council by Resolution made on the 15th of December 1871 as the same or any new Regulations Rules or Conditions may be for the time being in force:

5.—The Employé shall diligently obey the orders of the Council and of those in office over him:

6.—The Council shall pay the Employé a salary of Taels Shanghai Sycee per calendar month payable on the last day of each month and provide him with medical attendance

7.—In the event of the Employé failing to perform any one or more of the stipulations on his part herein contained or of his continued neglect or non-performance of his duties whether occasioned by illness or otherwise the Council shall have power forthwith to dismiss the Employé;

8.—This agreement may be determined by either party at the end of any calendar month on six months' previous notice in writing or on payment to the other party of a sum equivalent to six months' salary at the rate hereby fixed without allowances in lieu of notice.

Signed by the
in the presence of

Chairman of the Council

Signed by the Employé
in the presence of

Medical examination.—A regulation has been introduced requiring that any person before being engaged in the Municipal service shall pass a medical examination by the Municipal Surgeon.

A. A. KRAUSS,—*Chairman.*

G. J. W. COWIE,

W. S. FITZ,

J. HART,

J. F. HOLLIDAY,

J. BELL IRVING,

T. OLYPHANT,

C. W. SIEGFRIED,

*Members
of
Council.*

EDWARD B. SOUPER,

Secretary.

COUNCIL ROOM,

17, KEANGSE ROAD,

5th February, 1877.

REPORT OF THE FIRE COMMISSION

For the year 1876.

The Fire Commission beg to submit the following resumé of their proceedings for the past year.

OFFICERS.

The following officers were elected for the year 1876:—

R. Mackenzie.....	<i>Chief Engineer.</i>
C. J. Ashley	<i>First District Engineer.</i>
B. A. Clarke	<i>Second do.</i>
A. Charrier	<i>Third do.</i>

In May last the Commission had to regret the loss of Mr. Mackenzie's services owing to his departure for England. The following resolution was passed on the occasion of his resignation.

Unanimously resolved.

That Mr. R. Mackenzie's resignation as Chief-Engineer S.F.D. on account of approaching departure from Shanghai be accepted with much regret and that the Secretary be instructed to convey to him the Commission's appreciation of the very able way in which he has conducted the duties of the post and of his assistance both at the meetings of the Board and elsewhere, which in their opinion has contributed in no small degree to the harmonious and efficient working of the Department during the time that he has held the Office of Chief Engineer.

Mr. C. J. Ashley was appointed Acting Chief Engineer for the remainder of the year.

FIRES.

A list of the Fires which have occurred is appended.

The thanks of the Department are due to the officers and men of the various men-of-war in port who have rendered much valuable assistance at fires.

The Police have also, as usual, done good service.

FIREWELLS.

The Commission regret that no action has been taken by the Municipalities in furtherance of the suggestion made in their last Report that more firewells should be provided throughout the Settlements.

Firewells are especially needed at the following points.

Junction.—Keangse and Canton Roads.

do. Fuhkien and Nankin do.

do. Keechong Road and Broadway.

And the Commission trust that at least the first named may be constructed during the coming year.

PLANT.

New "Deluge" Engine and hose.—The Commission regret having to report that the workmanship of the new "Deluge" Engine is inferior and a good deal of labor and expense had to be expended on it before it could be brought into working condition. The hose also proved on trial to be of bad quality some lengths bursting at a pressure of 25 lbs.

The matter has been laid before the Shanghai Municipal Council for any action they may see fit to take.

New India rubber hose.—Consequent on the failure of the hose of the new "Deluge" Engine, 3,000 feet of new India rubber hose were procured from Yokohama, 1,800 feet of which have been kept for the "Deluge," the remaining 1,200 feet being taken in equal portions by the French Municipality for their Steam Fire Engine and by Messrs. Russell & Co. for the Kin-Le-Yuen Engine.

HOSE.

The Departmental Engineer reports as follows on the quantity and condition of the Hose belonging to the various Engines, and in Store.

No. 2 Engine.—About 1,120 feet of Leather hose.....in fair.

No. 4 Engine.—1,000 feet of India rubber hoseGood.

No. 5 Engine.—About 1,500 feet of Leather hose.....Bad.

No. 6 Engine.—1,550 feet of India rubber hoseGood.

"Victoria" Engine.—About 1,200 feet of Leather hose...Condition.

Hose in Store.—800 feet of India rubber hoseGood.

about 560 „ Leather hoseCondition.

„ 500 „ „ „Bad.

SUBSCRIPTIONS.

The native Guilds have paid their subscriptions for the year with two exceptions, viz:—

The Opium Guild.

The Canton stores for sale of Foreign goods.

Endeavours are being made to obtain payment.

ACCOUNTS.

Statement of accounts for the year is appended.

A balance of Tls. 339.52 is carried forward to next year's account.

ESTIMATE FOR 1877.

The following is the Commission's Estimate of Receipts and Expenditure for the coming year.

ESTIMATE OF RECEIPTS AND EXPENDITURE FOR 1877.

RECEIPTS.

Native Guilds,	1,500.00
Agents "Victoria" Fire Engine,	1,182.00
The Taotai,	400.00
French Municipality,	1,000.00
Shanghai Municipality,	2,500.00
Work for Shanghai Municipality,	350.00
Balance on hand 31st December, 1876, ...	339.52
	<u>Tls. 7,271.52</u>

EXPENDITURE.

Working Account—

Salaries,	4,260.00
Rent,	185.00
Clothing, &c.,	200.00
Fuel and Light,	350.00
Repairs and Appurtenances,	500.00
Coolies at fires and practice,	250.00
Printing, Stationery and Advertising,	50.00
Extincteur Charges,	50.00
Materials for blacksmith's work,	375.00
Electric Fire Alarms,	50.00
Taxes and sundries,	200.00
	<u>6,470.00</u>

Plant—

New Hose,	750.00
	<u>Tls. 7,220.00</u>

A. McLEOD,	} <i>Members</i>
Chairman.	
C. J. ASHLEY,	
Chief Engineer.	
EDWARD B. SOUPER,	} <i>Fire</i>
Secretary, M. C.	
H. SAYN,	} <i>Commission.</i>
Secretary, French M. C.	

A. E. JONES,
Secretary.

FIRE RECORD, 1876.

DATE.	TIME.	LOCALITY.	REMARKS.
Jan. 2	4 A.M.	No. 3, Honan Road.	Origin of fire unknown, house (foreigners) burnt down.
" 5	1 P.M.	" 173, Nanzing Road.	Furniture in one room partly burnt caused by child playing with fire (native house)
" 16	10 A.M.	" 241, Nanking Road.	Partition burnt, cause, unknown (native.)
" 25	2 A.M.	" 108, Honan Road.	Woodwork near stove burnt (native.)
Feb. 5	2 A.M.	Str. <i>Howsang</i> .	Steamer ultimately scuttled.
" 12	4 A.M.	No. 20, Keangse Road.	Chimney on fire (foreign.)
" 24	9.45 A.M.	" 74, Woosung Road.	3 houses (native) burnt, cause, burning joss candles.
" 26	10.20 P.M.	" 271, Honan Road.	A shed with a quantity of straw burnt (native.)
Mar. 10	3.20 P.M.	Club Concordia.	Fire on roof, caused by crackers.
" 20	11.35 P.M.	Hongkew.	About 40 small native houses destroyed.
Apr. 6	3.50 A.M.	No. 3, Woohoo Road.	Quantity of straw in yard burnt.
" 14	5.40 A.M.	Between Fearon and Tsingpoo Roads.	Two native houses burnt, caused from a stove where rice was being cooked.
" 30	2.45 A.M.	No. 2, Hongkew Village.	A quantity of Chinese tobacco burnt, caused by upsetting a lamp.
May 21	2.15 A.M.	Bund Bridge over Yengking-pang.	Caused by an escape of gas, damage very trifling.
" 22	2.05 A.M.	House near Fench Station.	Very little damage.
" 25		No. 6, Yuhpo Road.	Cookhouse partially burnt, originated from cooking stove setting fire to some straw.
June 5	Midnight.	" 356, Broadway Road.	Unoccupied house, flooring burnt, caused by rain leaking on unslaked lime.
" 30	11 P.M.	Ice House near Railway Station.	Ice house burnt down.
July 7	8.40 P.M.	No. 319, Honan Road.	Carpenters shop, small quantity of wood burnt, caused by wood being put over an oven to dry and catching fire.
" 19	9.45 P.M.	Rue Tourenne.	One house slightly damaged.
Sept. 10	10.30 P.M.	No. 12, Peking Road.	(Foreign house) ceiling of verandah slightly burnt, cause, sparks from cooking stove.
" 15	8.30 P.M.	Shantung and Canton Roads.	41 houses burnt, fire originated in a jewellers shop.
" 25	5 P.M.	No. 125, Old China Street.	Furniture of house partially burnt, caused by burning joss paper.
Oct. 4	1 P.M.	No. 30, Szechuen Road.	Cookhouse slightly damaged, caused by clothes hanging in front of a fire to dry.
Nov. 30	11 P.M.	— Fuhkien Road.	Fire in chimney, roof broken.
Dec. 26	5.30 A.M.	No. 32, Szechuen Road.	Flooring partially burnt, caused by fire falling from a stove.

Statement of Account

[illegible]

DEPARTMENT.

for the Year 1876.

EXPENDITURE.	Tls.	cts.	Tls.	cts.
<i>Salaries—</i>				
Acting Secretary—during Secretary's absence,		25.00		
Secretary,		75.00		
Departmental Engineer,		1,980.00		
Chinese Engineer and Fireman No. 2 Engine,		384.00		
" " " " " 4 Deluge Engine,		260.00		
" " " " " 6 Engine,		384.00		
" " " " " 7 Victoria Engine,		384.00		
Watchman No. 1 Company,		16.00		
" " 5 "		97.75		
" " Mih-Ho-Loong Company,		91.49		
" " No. 2 Hook and Ladder Company,		96.00		
Blacksmith,		276.84		
" Assistant,		96.00		
Assistant in work-shop,		104.00		
			4,270.08	
<i>Rent—</i>				
Houses in Honan Road for coolies "Deluge,"	178.60			
Rent of open firewell on Lot 370,	5.00			
			183.60	
Clothing, painting helmets, &c.,			157.75	
Fuel and light,			345.81	
<i>Repairs and Appurtenances—</i>				
No. 1 Company,		23.00		
" 2 "		14.31		
" 4 Deluge Company,		79.54		
" 5 Company,		9.81		
" 6 "		37.85		
" 7 Victoria Company,		9.62		
Mih-Ho-Loong Company,		78.67		
No. 2 Hook and Ladder Company,		31.11		
Fitting up machine-shop,		38.42		
Repairs &c. to Engine Houses,		61.15		
Extincteur Truck,		14.07		
Sundries,		96.01		
			493.56	
Coolies at fires and practice,			249.47	
Materials for blacksmith,			376.57	
Electric Fire Alarm,			107.75	
Extra labor and sundries on a/c of work done for Municipality,			33.07	
Printing and stationery,			25.87	
Extincteur charges,			101.44	
Sundries and taxes,			170.28	
			6,515.25	
Plant—New Hose, 3,000 feet,	3,089.98			
less by sale of 1,200 feet,	1,241.24			
			1,848.74	
Balance—In Hongkong and Shanghai Bank,	10.54			
In Compradore's Hands,	328.98			
			339.52	
	Tls.	.....	8,703.51	

A. E. JONES,
Secretary Shanghai Fire Commission.

DETAILED MUNICIPAL

1st January 1876 to

RECEIPTS.	To 31st Dec., 1875.		To 31st Dec., 1876.		TOTAL.	
	Tls.	cts.	Tls.	cts.	Tls.	cts.
<i>Foreign—</i>						
LAND TAX—3/10ths of one per cent. on assessed value of land registered in the various Consulates in the names of foreigners—assessment of 1875-1876—from 1st January to 31st December 1876 .....	.....		20,111.40			
Outstanding on 31st December 1875, since received	57.52		.....		20,168.92	
<i>General Municipal Rate—</i>						
6 per cent. on assessed rentals of foreign houses ...	.....		27,194.17			
Outstanding on 31st December 1875, since received	72.75		.....		27,266.92	
<i>General Municipal Rate—Native—</i>						
8 per cent. on assessed rentals of Chinese houses...	.....		.....		48,885.35	
<i>Dues on Merchandize—</i>						
From Public during the year .....	.....		66,504.96			
Outstanding on 31st December 1875, since received	11,520.04		.....			
Outstanding on 31st December 1876, and considered recoverable .....	.....		8,627.00			
From the Taotal—\$14,000 realised at various rates .....	.....		10,475.50		97,127.50	
LICENSE FEES.						
<i>Foreign—</i>						
Wine and spirit retailers	1,914.68					
Theatre and concert	147.86					
Billiard and bowling saloons	272.66					
	.....		2,335.20			
<i>Native—</i>						
Sellers of foreign liquors	1,573.96					
Theatres	375.49					
Sampanns	967.29					
Pawn-shops	2,232.22					
Opium-shops	12,242.72					
Wheelbarrows	4,229.91					
Wine shops	1,496.99					
Jin-rick-shas	3,401.32					
	.....		26,519.90			
<i>Foreign & Native—</i>						
Livery stable keepers	950.44					
Cargo boats	4,806.12					
			5,756.56			
					34,611.66	
Carried forward	Tls.	11,650.31			228,060.35	

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STATEMENT FINANCE.

31st December 1876.

EXPENDITURE.	Incurred by Council 1875.		Incurred 1st January to 31st Dec., 1876.		TOTAL Balance per General Ledger.	
	Tls.	cts.	Tls.	cts.	Tls.	cts.
POLICE FORCE.						
<i>Pay—</i>						
Foreigners			25,878.90			
Natives			11,627.35			
			37,506.25			
<i>Deduct—</i>						
For men employed on special service, collection of taxes, &c.			3,189.72		34,316.53	
<i>Medical Aid—</i>						
Medicines			135.84			
Hospital charges			27.07		162.91	
<i>Rent—</i>						
Hongkew Station			1,750.00			
" native constables' quarters			113.73			
Louza Station			254.51			
" native constables' quarters			58.11			
Chinese Government Ground Tax			3.10		2,179.45	
<i>Insurance—</i>						
On Central Station					187.50	
<i>Passage Money—</i>						
Amount transferred to "Police Passage Fund" for 2 men entitled to passages home in terms of agreement					300.00	
<i>Clothing—</i>						
For whole Force					3,741.28	
<i>Incidental Charges—</i>						
Coolie and sampan hire for carrying sick and drunken men			78.06			
Food for prisoners			648.05			
Wages of shroff, messengers and coolies			517.00			
Punkah coolies			80.04			
Ice			19.24			
Burial of a Foreign constable			59.50			
" an unknown Foreigner			4.59			
Taxes on houses occupied by married members of the Force			58.61			
Printing and stationery			99.74			
Fuel and light			1,681.65			
Miscellaneous charges			36.99		3,283.47	
Carried forward	Tls.				44,171.14	

MUNICIPAL FINANCE.—Continued.

RECEIPTS.	To 31st Dec., 1875.	To 31st Dec., 1876.	TOTAL.
Brought forward .....Tls.	11,650.31	.....	228,060.33
NIGHT-SOIL.			
Sale of night-soil .....	.....	.....	2,153.26
Carried forward.....Tls.	11,650.31	.....	230,213.61

MUNICIPAL FINANCE.—Continued.

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.			44,171.14
RELIEF FUND.			
Distributed during the year to foreign and native poor			194.76
SANITARY DEPARTMENT.			
Foreign & Native Hospitals—			
General Hospital—			
Special appropriation to New Hospital		5,000.00	
Grant for current year		2,000.00	
Hospitals for Chinese		1,000.00	8,000.00
Medical—			
Pay of Officer of Health		500.00	
" Municipal Surgeon		750.00	
Medical assistance for casualties in Hongkew		62.50	
" attendance, &c., at Vaccination Estab- lishment to 31st March		232.86	
Additional assistance required for administering chloroform		30.00	1,575.36
Markets & Nuisance—			
Pay of Inspector of Nuisances, Markets and Liv- ery Stables		2,100.00	
Pay of 2 Assistants		900.00	
1 do. for Hongkew		420.00	
" temporary assistance during summer		55.00	
" 1 Native Overseer		96.00	
Labour—			
Removing night-soil and garbage and sweep- ing streets		5,899.18	
Watering roads (the Bubbling Well Road included)		3,552.36	
Weeding roads		146.09	
Watchmen for preventing nuisances		282.00	
Cleaning drains in native quarters		470.73	
Hire of jin-rick-shas for assistants during the summer months		13.04	
Taxes on native houses occupied by assistants		7.48	
Disinfectants—Invoice cost £120. 17/6 = 466.04 less sales		6.00	
Brooms for sweeping streets, &c.		460.04	
		30.04	14,431.96
LIGHTING.			
Gas for Settlement and Bubbling Well Road		14,269.87	
Pillars, brackets, alterations and repairs		339.24	
Outstanding 30th December 1876		362.00	
Painting		58.14	15,029.25
Carried forward .....Tls.			83,402.47

MUNICIPAL FINANCE.—*Continued.*

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	.....	.....	83,402.47
SURVEYOR'S OFFICE.			
<i>Pay—Foreign Staff—</i>			
Late Engineer, 1 month .....	.....	333.33	
Acting Surveyor .....	.....	3,246.65	
Assistant .....	.....	150.00	
Drainage Foreman .....	.....	720.00	
Overseer .....	.....	770.00	
Assistant Overseer .....	.....	600.00	
do. ....	.....	150.00	
<i>Native Staff—</i>			
Office writer	660.00	5,969.98	
do. temporary	52.00		
Tracer	330.00		
Head Foreman and Interpreter	210.00		
Office boy	72.00		
Carpenter	144.00		
Water coolie	27.32		
	.....	1,495.32	
<i>Rent and allowances—</i>			
Allowance to late Engineer in lieu of quarters—			
1 month .....	.....	41.66	
do. do. do. for fuel and light—1			
month .....	.....	20.00	
Allowance to Assistant Overseer .....	.....	70.00	
Rent of ground on Soochow Creek for storing			
road materials .....	.....	165.00	
<i>Insurance—</i>			
On furniture, instruments and plans in office .....	.....	10.00	
<i>Fuel and light</i> .....	.....	34.35	
<i>Newspapers, stationery and sundries</i> .....	.....	101.95	
Taxes on houses occupied by overseers .....	.....	6.00	
Funeral expenses of late C. H. Buffum, Assistant			
Overseer of roads .....	.....	65.00	
			7,979.26
PUBLIC WORKS.			
<i>Bridges—</i>			
General repairs to all bridges .....	.....	626.05	
Yang-king-pang iron bridge at the end of the			
Shantung Road, half-cost—outstanding on			
31st December 1876 .....	.....	593.00	
Yang-king-pang Bund—			
Balance of cost of iron bridge	941.62		
Painting, godown rent, &c.	206.45		
	.....	1,148.07	
Outstanding on 31st December 1875, since			
paid	2,000.00		
Abutment on this side of the Creek for iron			
bridge—Outstanding on 31st Dec. 1876...	.....	3,000.00	
Soochow Creek—Honan Road—balance of con-			
tract—outstanding on 31st Dec. 1875, since			
paid	100.00		
Hongkew Creek—Seward Road—outstanding on			
31st December 1875, since paid	1,550.00		9,017.12
Carried forward .....Tls.	3,650.00	.....	100,398.85

MUNICIPAL FINANCE.—Continued.

To 31st Dec., 1875.	RECEIPTS.	To 31st Dec., 1875.	To 31st Dec., 1876.	TOTAL.
71,204.78	Brought forward Tls.	11,650.31	.....	230,524.33
21,780.3	Carried forward Tls.	11,650.31	.....	230,524.33

MUNICIPAL FINANCE.—Continued.

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	3,650.00	.....	100,398.85
PUBLIC WORKS—Continued.			
<i>Buildings—</i>			
General repairs and alterations to all Municipal Buildings .....	.....	744.16	
Balance of contract for alterations to new Municipal Building ("Tun-sin")—Outstanding on 31st December 1875, since paid	3,400.00		4,144.16
<i>Drainage—</i>			
Making subsidiary drains, laying drain-pipes and making sinks .....	.....	349.50	
Ordinary repairs to all drains .....	.....	131.26	
Broadway—completion of main drain .....	.....	4,448.30	
Outstanding on 31st Dec. 1875, since paid ...	5,000.00		
Seward Road—outstanding on 31st Dec. 1875, since paid	1,700.00		
Native Streets west of Honan Road .....	.....	1,189.01	
Outstanding on 31st Dec. 1875, since paid ...	3,317.77		
Canton Road—from Chekiang to Kwangse Road —Outstanding on 31st Dec. 1875	560.00		
Siking Road—from Honan to Kiangse Road .....	.....	491.68	17,187.52
<i>Bunding—</i>			
Ordinary repairs.....	.....	20.64	
Soochow Creek, north side—balance of contract —outstanding on 31st Dec. 1875, since paid ...	200.00		
Yang-king-pang Creek—between Shantung and Fuhkien Roads—outstanding on 31st Dec. 1875, since paid	3,000.00		3,220.64
<i>Fire Wells—</i>			
Repairs .....	.....	.....	19.94
<i>Landing Stages—</i>			
Repairs to pontoons and jetties .....	.....	1,006.87	
New iron pontoon .....	.....	2,980.00	
Iron pontoon ordered in 1875—Balance of cost outstanding on 31st Dec. 1875, since paid.....	167.89		4,154.76
<i>Latrines and Urinals—</i>			
Current repairs .....	.....	.....	18.28
<i>Roads—</i>			
Granite chips, sand and broken bricks .....	.....	14,153.48	
Contract outstanding on 31st Dec. 1876.....	.....	847.00	
" " " 31st Dec. 1875, since paid	1,250.00		
Granite blocks for curbs and channel stones—contract outstanding on 31st Dec. 1875, since paid	4,500.00		
Labour—Making and repairing road .....7,870.44			
Laying curbs & side channels...1,133.59			
Expenses working stone crusher .....	.....	9,004.03	
Hire of jin-rick-sha coolies for road Inspectors ..	.....	658.51	
	.....	77.89	
Carried forward.....Tls.	26,745.66	24,740.91	129,144.15

MUNICIPAL FINANCE.—Continued.

RECEIPTS.	To 31st Dec., 1875.	To 31st Dec., 1876.	TOTAL.
Brought forwardTls.	11,650.31		230,524.33
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Carried forward.....Tls.	11,650.31		230,524.33

MUNICIPAL FINANCE.—*Continued.*

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec. 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	26,745.66	24,740.91	129,144.15
PUBLIC WORKS—Continued.			
<i>Roads—continued—</i>			
Cost of laying out and maintaining during the year the Municipal Compound		304.01	
Levelling a portion of the interior of the Race Course—half-cost		236.36	
Trees—contract outstanding on 31st Dec. 1876 ...		225.00	
Bund—widening foot-path on east side.....		347.63	
<i>m.f.l.h.</i>			
Soongkiang Road—paid for portion of Lot 798, T.D. 791		719.20	
Honan Road—paid for portion of Lot —, T.D. 243		100.00	
Hongkong Road—compensation for por- tion of Lot 213, T.D. 206.....		704.00	
Tientsin Road—paid for portion of Lot 1021, T.D. 1014		72.40	
Lower Yuen-ming-yuen Road— Compensation for removing wall } ...		15.00	
to round off corner.....			
Foochow Road— Pd. for portion of Lot 1045 T.D. 1038...0 0 4 7		282.00	
" " " 1046 " 1039...0 0 3 4		153.00	
" " " 1046 " 1039...0 0 7 4			
and compensation for moving back old build- ing on Lot 1046—outstanding on 31st Dec. 1876.....		1,000.00	
<i>Hongkew—</i>			
<i>Seward Road—</i>			
Forming on east side of Hongkew Creek		1,386.35	
Balance of budget appropriation unexpend- ed carried forward		614.00	
Chinese Government ground tax on portion of land		15.20	
Malay Street—widening—outstanding on 31st De- cember 1876.....		1,000.00	
<i>Broadway—</i>			
Widening—Paid for portion of Lot 299, T.D. 292, Om. 7f. 0l. 0h.		144.00	
Deflection—paid for portion of Lot 811, T.D. 804, Om. 6f. 2l. 4h.		249.60	
Deflection—paid for portion of Lot 810, T.D. 803, Om. 1f. 3l. 7h.—outstanding on 31st Dec. 1875, since paid	48.00		
Miscellaneous		140.94	
			38,247.60
<i>Outside Roads—</i>			
Maintenance and repairs		1,253.95	
Carried forward .....Tls.	26,793.66	1,253.95	167,391.75

MUNICIPAL FINANCE.—Continued.

RECEIPTS.		To 31st Dec., 1875.	To 31st Dec., 1876.	TOTAL.
Brought forward	Tls.	11,650.01	.....	230,524.33
CEMETERIES.				
New Cemetery—For 24 vaults at Tls. 10 .....		.....	240.00	
For 21 graves at Tls. 2.25 .....		.....	47.25	
Pootung Cemetery—For 16 graves at Tls. 2.25 .....		.....	36.00	
				323.25
LOCAL POST OFFICE.				
Subscribers for the year			3,425.00	
Postage on loose letters for the year			1,115.46	
Outstanding on 31st Dec. 1875, since collected ...		80.70		
Expresses circulated			430.59	
Sale of stamps and post-cards			749.68	
				5,801.43
Carried forward.....Tls.		11,731.01	.....	236,649.01

MUNICIPAL FINANCE.—Continued.

EXPENDITURE.	Incurred by Council 1876.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	26,793.66	1,253.95	167,391.75
PUBLIC WORKS—Continued.			
<i>Outside Roads—continued—</i>			
Bubbling Well Road—repairs .....	.....	2,057.80	
Balance of contract outstanding on 31st Dec. 1876 .....	.....	1,000.00	
2½ mow of land to form a new road from Bubbling Well Road to Sinza Road .....	.....	131.60	
Cost of trees .....	.....	34.37	
Repairs to bridges, all roads .....	.....	162.21	
" bundings, " .....	.....	208.37	
" drains, " .....	.....	6.45	
Jessfield Road—			
Deflection, 7m. 2f. of land	209.09		
For removal of coffins	11.61		
Forming road	177.87		
Translating title deeds.....	5.00		
	.....	403.57	
			5,258.32
CEMETERIES.			
Pay of sextoness for all cemeteries and allowance for labour and chair coolies .....	.....	239.29	
" of Gardeners for care of cemeteries and Cathedral compound .....	.....	613.63	
Chinese Government ground tax .....	.....	83.71	
New Cemetery—repairs to Mortuary Chapel .....	.....	143.15	
Removing and re-erecting lime house .....	.....	11.24	
Filling and laying out portion of New Cemetery for Seamen's Burial Ground—outstanding on 31st Dec. 1875, since paid.....	400.00		
Soldiers' Cemetery near Ningpo Joss House—repairs ...	.....	39.00	
Sundry repairs to fences and incidental expenses...	.....	61.16	
Shantung Road Cemetery—repairs .....	.....	102.60	
			1,693.78
PUBLIC GARDEN.			
Maintenance of garden (for detail see Garden Committee's Report) .....	.....	634.09	
Chinese Government ground tax .....	.....	27.29	
Repairs to lodges, walls, seats, &c. ....	.....	85.81	
Cost of new pavilion, raising the lawn, &c.—contract outstanding on 31st Dec. 1875, since paid.....	600.00		
			1,347.19
LOCAL POST OFFICE.			
Pay—			
Postmaster .....	.....	2,000.00	
Assistant .....	.....	230.00	
Delivery coolies .....	.....	1,698.35	
Mail bags .....	.....	23.98	
Carried forward.....Tls.	27,793.66	3,952.33	175,591.04

MUNICIPAL FINANCE.—*Continued.*

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	27,793.66	3,925.33	175,691.04
LOCAL POST OFFICE— <i>Continued.</i>			
Newspapers, printing and advertising		178.42	
Fuel and Light		4.00	
Rent of premises in Nanking Road to 31st March last 225.00			
Less received for letting the upper por- tion of building 52.50			
Invoice of stamps		172.50	
10 Pillar boxes erected on the Bubbling Well Road and in Hongkew.....		88.25	
Incidental charges		262.79	
Agencies at Foochow and at Pagoda Anchorage.....		41.42	
		202.06	
			4,901.77
GENERAL ESTABLISHMENT.			
<i>Pay—Foreign—</i>			
Secretary		4,100.00	
Accountant (3 months on half pay, absent)		2,506.44	
Assistant (3 months on half-pay, absent)		1,837.50	
Assistant (six months' pay on termination of agreement)		1,050.00	
Assistant, Tax Office (3 months officiating as Ac- countant).....		2,441.56	
Assistant		1,591.63	
Assistant, Dues Office		1,500.00	
Temporary assistance during absence on leave of Accountant and Assistant		728.32	
Overseer and Collector of Rates (Foreign)		1,950.00	
Temporary assistance during sickness of Overseer and Collector of Rates		130.00	
Foreign collectors of native rates and license fees...		1,902.50	
Godown-keeper to 31st March		180.00	
Gratuity on leaving Council's service		100.00	
<i>Pay—Native—</i>			
Linguist		720.00	
Two Chinese tax writers		308.00	
Three shroffs collecting wheelbarrow, cargo boat and sampan taxes		337.36	
Compradore for collection of all taxes		1,680.00	
Native godown-keeper		102.00	
Policemen at Council House gate		128.00	
Sampan-man employed in the collection of taxes...		96.00	
<i>Native Servants—</i>			
2 Office boys and 2 coolies, Council House		275.64	
1 Office boy at Dues Office, Custom-house		84.00	
Punkah and chair coolies		125.19	
Coolie numbering chinese houses		26.80	
Water coolie		24.35	
Carried forward .....Tls.	27,793.66	23,925.29	180,592.81

MUNICIPAL FINANCE.—Continued.

RECEIPTS.		To 31st Dec., 1873.	To 31st Dec., 1876.	TOTAL.
Brought forward	Tls.	11,731.01	.....	236,649.01
Poundage for cattle found straying				23.24
Carried forward.....Tls.		11,731.01	.....	236,672.25

MUNICIPAL FINANCE.—*Continued.*

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	27,793.66	23,925.29	180,592.81
GENERAL ESTABLISHMENT—Continued.			
Law expenses		1,543.26	
Audit fees		437.50	
Insurance on plant and stores in godown 30.00			
" " Municipal Buildings 262.50		292.50	
House numbers, license cards, wheelbarrow and jin- rick-sha plates.....		287.52	
Newspapers and advertising		273.02	
Printing and stationery		2,002.90	
Postages and telegrams		72.51	
Fuel and light.....		409.15	
Plans of the Settlement for Councillors 1876		40.00	
Chinese Government ground tax on Council House compound and land adjoining Police Station		15.32	
Taxes on employes' private dwellings		21.91	
Incidental expenses		169.18	
			29,490.06
VOLUNTEERS.			
Band expenses		752.82	
Pay of armourer, coolie and 2 markers at the Rifle Butts.....		821.57	
Insurance on arms		40.00	
" " ammunition.....		15.00	
Chinese Government ground tax on land at the Rifle Butts.....		21.40	
Subscription to National Rifle Association for 1876— £10. 10s.		39.53	
Sundry alterations at Butts and repairs to old target ...		179.00	
Erecting new target at Butts		432.79	
Advertising and printing		135.18	
Miscellaneous charges, repairs to artillery harness, making stands for rifles, coolie hire, &c.		166.67	
			2,604.56
STUD.			
Forage and farriery for 16 animals for Public Works		2,880.00	
" " " 24 " for removing gar- bage		4,320.00	
For Secretary		180.00	
" late Engineer		15.00	
" Acting Surveyor.....		180.00	
" Police Superintendent and Inspector at Hong- kew		360.00	
" Inspector of Markets, Nuisances and Livery Stables		180.00	
" Collector and Overseer of Rates		180.00	
Rent of shed at Hongkew for carts during hot weather		19.48	
Neat's foot oil for harness		26.35	
Oil for cart wheels		25.32	
			8,366.15
Carried forward.....Tls.	27,793.66	.....	221,053.58

MUNICIPAL FINANCE.—Continued.

RECEIPTS.	To 31st Dec., 1875.	To 31st Dec., 1876.	TOTAL.
Brought forward .....Tls.	11,731.01	.....	236,672.25
MUNICIPAL STOCK & STORES ACCOUNT.			
Sale of cartridges .....	.....	57.80	
Sale of plans of the Settlement, drain-pipes, con- demned stock, coals, &c. ....	.....	841.18	
		898.98	
LAND & BUILDINGS.			
Recovered for damage to property .....	.....	2.88	
			901.86
TELEGRAPH LINES.			
Paid by owners of private lines for use of Council's poles .....	.....	.....	416 00
INTEREST ACCOUNT.			
On Tls. 15,000 municipal debentures forming Special Deposit Account.....	.....	1,200.00	
On daily balances at Bank .....	.....	165.92	
On Sinking Fund .....	.....	389.15	
			1,755.07
Carried forward.....Tls.	11,731.01	.....	239,745.84

MUNICIPAL FINANCE.—Continued.

EXPENDITURE.	Incurred by Council 1875.	Incurred 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	27,793.66	.....	221,053.58
FIRE DEPARTMENT.			
Fire Commission, appropriation for year (vide re- port of Fire Commission).....	.....	2,500.00	
Extra appropriation .....	.....	500.00	3,000.00
MUNICIPAL STOCK & STORES ACCOUNT.			
Public Works—purchase of and repairs to plant .....	.....	893.09	
Sanitary Department—plant .....	.....	417.92	
Furniture .....	.....	377.10	
Gas Fittings for Council House 331.31			
" " " Louza Police Station 41.06			
" " " Local Post Office 232.04			
" " " Surveyor's office and quarters 155.29			
Volunteer stock .....	.....	759.70	
Harness, wheels, shafts, &c.....	.....	639.36	
Gutter, down-pipes, &c. ....	.....	833.17	
New steam fire engine .....	.....	743.32	
		3,230.46	
		7,894.12	
LAND AND BUILDINGS.			
An additional cell in Central Police Station 925.00			
A brick and tile house at Rifle Butts for the markers..... 60.00			
	.....	985.00	8,879.12
TELEGRAPH LINES.			
Maintenance of lines by contract .....	.....	1,500.00	
Repairs to lines injured by gales.....	.....	65.00	1,565.00
INTEREST ACCOUNT.			
On Municipal Loan of Tls. 38,700, from 31st October 1875 to 31st October 1876.....	.....	3,096.00	
" " " of Tls. 21,000 from 1st January to 31st December 1876 .....	.....	1,680.00	
" " " of Tls. 42,800 from 1st January to 31st December 1876 .....	.....	3,424.00	
Police Gratuity Fund .....	.....	587.50	
Balances in Police Savings' Bank .....	.....	22.97	8,810.47
SINKING FUND.			
Amount deposited at Hongkong & Shanghai Bank—1 year from 31st March 1876 to 31st March 1877 at 5 per cent. per annum for holders of debentures ...	.....	3,000.00	
Interest from 1st January to 31st Dec. 1876.....	.....	389.15	3,389.15
Carried forward.....Tls.	27,793.66	.....	246,697.32

MUNICIPAL FINANCE.—*Continued.*

RECEIPTS.	To 31st Dec., 1875.	To 31st Dec., 1876.	TOTAL.
Brought forward .....Tls.	11,731.01	.....	239,745.84
OUTSTANDING ACCOUNTS 1875.			
On closing accounts at 31st December 1875, rates, dues, &c., outstanding at that date were estimated 11,731.01			
They have amounted to 12,624.42			
Surplus carried to revenue for current year ...	.....	893.41	
The Outstanding bills, &c., on 31st Decem- ber 1875 were estimated and placed to the expenditure of that year..... 33,593.66			
Of this has been expended during the year 27,266.90			
Still outstanding:—			
a. Chekiang Road drain... 2,700			
b. Extension of Markham Road to Jessfield Road..... 1,100			
c. Extension of New Ce- metery Rd. to Siccaway Rd. 2,000			
..... 5,800.00			
..... 33,066.90			
This saving credited to the year.....	.....	526.76	1,420.17
	11,731.01		241,166.01
From which deduct outstandings 1875 .....	.....	.....	11,731.01
Showing TOTAL RECEIPTS for out-going Coun- cil's term of office .....	.....	Tls.	229,435.00
Depreciation on property and stores			Tls. 10,000.00

Audited and found correct.

P. MACLEAN,
Auditor.

MUNICIPAL FINANCE.—*Continued.*

EXPENDITURE.	Incurring by Council 1875.	Incurring 1st January to 31st Dec., 1876.	TOTAL Balance per General Ledger.
Brought forward .....Tls.	27,793.66	.....	246,697.32
SUSPENSE ACCOUNT.			
Sundry amounts transferred.....	.....	.....	7.77
CONTINGENCIES.			
Contribution to Wind Instrument Society .....	.....	78.70	
House and land assessment charges .....	.....	549.37	
Water Works—cost of reports, telegrams, &c. ....	.....	209.09	
			837.16
	27,793.66		247,542.25
Deficit 31st December 1875 .....	.....	.....	5,743.44
			253,285.69
Deduct outstandings 1875.....	.....	.....	27,793.66
Showing EXPENDITURE for out-going Council's term of office .....	.....	.....	225,492.03
SURPLUS of Income over Expenditure...	.....	.....	3,942.97
	.....	Tls.	229,435.00
General Balance, Depreciation on property and stores written off .....Tls. 10,000.00			

G. J. W. COWIE,

TALBOT OLYPHANT,

Members of Finance, Rate and Appeal Committee.

No. 2.

DEPOSIT ACCOUNTS.

POLICE REWARD FUND.

Balance on 31st December 1875	Tls. 2,025.09	Newspapers for the Force	Tls. 100.55
Fines and sale of unclaimed property	" 310.43	Balance 31st December 1876	" 2,234.97
	<u>Tls. 2,335.52</u>		<u>Tls. 2,335.52</u>

POLICE GRATUITY FUND.

Balance on 31st December 1875	Tls. 10,675.66	Grants made to members on leaving the Force	Tls. 579.57
Gratuity from Police pay	" 1,830.20	Balance 31st December 1876	" 12,513.79
Interest on Fund at 5 per cent. per annum	" 587.50		
	<u>Tls. 13,093.36</u>		<u>Tls. 13,093.36</u>

POLICE SAVINGS' BANK.

Balance 31st December 1875	Tls. 275.50	Deposits withdrawn	Tls. 227.89
Deposited by members of the force	" 125.00	Balance 31st December 1876	" 195.58
Interest on Fund at 8 per cent. per annum	" 22.97		
	<u>Tls. 423.47</u>		<u>Tls. 423.47</u>

POLICE PASSAGE FUND.

Balance on 31st December 1875	Tls. 1,790.44	Balance 31st December 1876	Tls. 2,090.44
Transferred from Police charges for men entitled to passages	" 300.00		
	<u>Tls. 2,090.44</u>		<u>Tls. 2,090.44</u>

FOREIGN LIQUOR SELLERS.

Balance on 31st December 1875	Tls.	516.61	Withdrawn by Foreigners closing taverns	Tls.	202.08
Deposited by Foreigners opening taverns	"	194.58	Balance 31st December 1876	"	509.11
	Tls.	<u>711.19</u>		Tls.	<u>711.19</u>

NATIVE LIQUOR SELLERS.

Balance on 31st December 1875	Tls.	387.53	Withdrawn by Chinese closing houses of business	Tls.	88.92
Deposited by Chinese opening houses for sale of foreign liquors ..	"	90.75	Balance 31st December 1876	"	389.36
	Tls.	<u>478.28</u>		Tls.	<u>478.28</u>

FOREIGN LIVERY STABLE KEEPERS.

Balance on 31st December 1875	Tls.	36.60	Withdrawn by Foreigners closing stables	Tls.	56.97
Deposited by Foreigners opening livery stables	"	76.82	Balance 31st December 1876	"	56.45
	Tls.	<u>113.42</u>		Tls.	<u>113.42</u>

NATIVE LIVERY STABLE KEEPERS.

Balance on 31st December 1875	Tls.	88.96	Balance 31st December 1876	Tls.	108.16
Deposited by Natives opening livery stables	"	19.20			
	Tls.	<u>108.16</u>		Tls.	<u>108.16</u>

LOCAL POST OFFICE DELIVERY COOLIES' SECURITY.

Balance on 31st December 1875	Tls.	84.99	Withdrawn	Tls.	17.42
Deposited	"	17.59	Balance 31st December 1876	"	85.16
	Tls.	<u>102.58</u>		Tls.	<u>102.58</u>

DEPOSIT ACCOUNTS—*Continued.*

LOCAL POST OFFICE COOLIES' FINE FUND.

Amount of fines	Tls. 7.90	Amount distributed.....	Tls. 7.90
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SHANGHAI VOLUNTEER PRIZE FUND.

Balance on 31st December 1875	Tls. 339.32	Payments	Tls. 590.78
Collected for prizes	" 276.36	Balance 31st December 1876	" 24.90
	<u>Tls. 615.68</u>		<u>Tls. 615.68</u>

LOCAL POST OFFICE NON-SUBSCRIBERS' DEPOSIT.

Received on Deposit	Tls. 179.98	Balance 31st December 1876	Tls. 179.98
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I have examined the books and vouchers of the Municipality, and certify that the foregoing statements are in accordance therewith.

P. MACLEAN,
Auditor.

G. J. W. COWIE,
TALBOT OLYPHANT,
Members of Finance, Rate and Appeal Committee.

No. 3.

LAND, BUILDINGS AND PROPERTY ACCOUNT.

	Tls. cts.	Tls. cts.
Value as per last Report (vide page 111) .....	.....	175,743.72
<i>Buildings—</i>		
New Cell, Central Station	925.00	
House at Rifle Butts for markers	60.00	
	985.00	
<i>Plant, Stores and Rolling Stock—</i>		
Wheels, shafts, harness	833.17	
Furniture and gas fittings for all offices	1,136.80	
Plant for Public Works and Nuisance	1,311.01	
Stores in godown	743.32	
	4,024.30	
<i>Shanghai Volunteer Corps—</i>		
Cartridges, fittings for Martini-Henry rifles, accoutrements for Mounted Rangers	639.36	
<i>Fire Department—</i>		
New steam fire engine	3,230.46	
		8,879.12
		184,622.84
<i>Deduct—</i>		
Sale of cartridges	57.80	
Sale of condemned stock, plans of the settlement, drain- pipes, coals, &c.	841.18	
Recovered for damage to property	2.88	
		901.86
		183,720.98
<i>Depreciation written off</i>		10,000.00
	Tls.	173,720.98

Audited and found correct,

P. MACLEAN

Auditor

SUMMARY OF

*Public Works—**Bridges—*

Yang-king-pang Creek—Yangtze Road—for main abutment on this side	3,000.00
" " Shantung Road—half-cost	593.00
	3,593.00

Roads—

Contract for trees	225.00
Balance of contract for road materials	847.00
Seward Road—continuation of	614.00
Malay Street—widening	1,000.00
Foochow Road—compensation to owners of lot 1046 for moving back their premises and surrendering 7 <i>le</i> , 4 <i>haou</i> of land ...	1,000.00
	3,686.00

Outside Roads—

Balance of contract for repairing the Bubbling Well Road	1,000.00
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Lighting—

Account for lamp pillars, repairs, &c.	362.00
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Stock and Stores—

Account for gas fittings and repairs	84.00
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Total Tls. 8,725.00

Audited and found correct,

P. MACLEAN,
Auditor.

OUTSTANDING ACCOUTS.

Dues for November 1876—considered good.....	3,127.00
" " December 1876— " "	5,200.00
Sundry accounts in course of collection on 31st Desember 1876 (since paid)	300.00
	8,627.00

Total Tls. 8,627.00

GENERAL STATEMENT OF

From 1st January 1876

RECEIPTS.

DETAILED STATEMENT ANNEXED.

1st January 1876—Cash Balance as per page 114 of last Report	6,758.71
Receipts to 31st December 1876	241,166.01
Less—Outstanding taxes on that date	8,627.00
	232,539.01
Receipts on Deposit Accounts	4,039.28

Tael 243,337.00

I have examined the books and vouchers of the Municipality, and certify that the foregoing Statements are in accordance therewith.

P. MACLEAN,
Auditor.

RECEIPTS AND EXPENDITURE.

to 31st December 1876.

EXPENDITURE.

DETAILED STATEMENT ANNEXED.

Expenditure to 31st December 1876	247,542.25	
Less—Outstanding contracts, &c.	8,725.00	
		238,817.25
Payments on Deposit Accounts	1,872.08	
Tax Suspense Account—Sundry accounts transferred	2,578.39	
Cash Balance, viz:—		
At Hongkong & Shanghai Bank	49.84	
In hands of Compradore	19.44	
		69.28
		Taels 243,337.00

G. J. W. COWIE,

TALBOT OLYPHANT,

Members of Finance, Rate and Appeal Committee.

BALANCE

31st December

ASSETS.

LAND, BUILDINGS AND PROPERTY ACCOUNT (vide page 000)	173,720.98
RATES AND TAXES DUE	8,627.00
SPECIAL DEPOSIT ACCOUNT	15,000.00
SINKING FUND	7,509.15
TAX SUSPENSE ACCOUNT	3,210.02
CASH IN HONGKONG & SHANGHAI BANK	49.84
Do. IN COMPRADORE'S HANDS.....	19.44
	69.28
SUSPENSE ACCOUNT	7.77

Taela 208,144.20

I have examined the books and vouchers of the Municipality, and certify that the foregoing statements are in accordance therewith.

P. MACLEAN,
Auditor.

SHEET.

1876.

LIABILITIES.

MUNICIPAL LOAN OF 1872	38,700.00	
Do. Do. 1873	21,000.00	
Do. Do. 1875	42,800.00	
		102,500.00
UNPAID BILLS		8,725.00
OUTSTANDING ACCOUNTS—31st December 1875		5,800.00
DEPOSIT ACCOUNTS as under, viz:—		
Police Reward Fund	2,234.97	
Police Gratuity Fund	12,513.79	
Police Passage Fund	2,090.44	
Police Savings' Bank	195.58	
Foreign Liquor Sellers	509.11	
Native Liquor Sellers	389.36	
Native Livery Stable Keepers	108.16	
Foreign Livery Stable Keepers	56.45	
Local Post Office Delivery Coolies	85.16	
Volunteer's Undistributed Prize Fund	24.90	
Local Post Office Non-Subscribers' Deposits	179.98	
		18,387.90
GENERAL BALANCE		72,731.30
		Tals 208,144.20

G. J. W. COWIE,

TALBOT OLYPHANT,

Members of Finance, Rate and Appeal Committee.

STATEMENT COMPARING THE ACTUAL RECEIPTS & EXPENDITURE FOR 1876

RECEIPTS.	Balance of General Ledger 31 Dec., 1876.	Deduct Receipts 1875 Account.	Showing Actual Re- ceipts on Dec., 1876. Budget to	Original Estimate.	Increase.	Decrease.
	Tls. cts.	Tls. cts.	Tls. cts.	Tls. cts.	Tls. cts.	Tls. cts.
LAND TAX	20,168.92	57.52	20,111.40	18,600.00	1,511.40	..
GENERAL MUNICIPAL RATE—Foreign	27,266.92	72.75	27,194.17	28,500.00	..	1,305.83
" " " "—Native	48,885.35	..	48,885.35	48,000.00	885.35	..
DUES ON MERCHANTIZE	97,127.50	11,620.04	85,607.46	75,000.00	10,607.46	..
FOREIGN LIQUOR SELLERS' LICENSE	1,914.68	..	..	..	..	..
THEATRE AND CONCERT LICENSE	147.86	..	..	..	..	..
BILLIARD AND BOWLING SALOONS	272.56	..	..	..	..	..
TELEGRAPH FEES	416.66	..	..	..	..	..
NATIVE LIQUOR SELLERS' LICENSE FEES	1,573.96	..	..	..	..	..
" THEATRES	375.49	..	..	..	..	..
" SAMPANS	967.29	..	..	..	..	..
FOREIGN AND NATIVE CARGO BOATS LICENSE FEES ..	4,806.12	..	35,028.32	26,000.00	9,028.32	..
NATIVE OPium HOUSES LICENSE FEES	12,942.72	..	..	..	..	..
" PAWN SHOPS	2,232.22	..	..	..	..	..
" WHEELBARROWS	4,229.91	..	..	..	..	..
" WINE SHOPS	1,496.99	..	..	..	..	..
FOREIGN AND NATIVE LIVERY STABLES	950.44	..	..	..	..	..
JIN-RIK-SHA LICENSES	3,401.32	..	..	..	..	..
NIGHT SOIL	2,153.26	..	2,153.26	1,600.00	553.26	..
CEMETERY FEES	323.25	..	323.25	500.00	..	176.75
LOCAL POST OFFICE	5,801.48	80.70	5,720.78	5,500.00	220.78	..
INTEREST	1,755.07	..	1,755.07	1,350.00	405.07	..
FEES FOR MAKING CONNECTION DRAINS & ERECTING	..	..	..	..	..	..
SUNSHADES	310.72	..	310.72	300.00	10.72	..
POUND FEES	23.24	..	23.24	..	23.24	..
MUNICIPAL STOCK AND STORES ACCOUNT	898.98	..	898.98	..	898.98	..
LAND AND BUILDINGS	2.88	..	..	..	2.88	..
OUTSTANDING ACCOUNTS 1875	1,420.17	..	1,420.17	..	1,420.17	..
DEPRECIATION ON MUNICIPAL STOCK AND STORES AND	241,166.01	11,731.01	229,435.00	205,350.00	25,567.58	1,482.58
BUILDINGS	10,000.00	..	10,000.00	10,000.00	..	..
Tls.	251,166.01	11,731.01	239,435.00	215,350.00	25,567.58	1,482.58

WITH THE ORIGINAL ESTIMATE (AS PER BUDGET) FOR THE SAME PERIOD.

EXPENDITURE.	Balance per General Ledger.	Deduct Disburse- ments on 1875 Account.	Actual Expendi- ture on Budget Dec., 1876.	Estimate 1876.	Increase.	Decrease.
	Tls. cts.	Tls. cts.	Tls. cts.	Tls. cts.	Tls. cts.	Tls. cts.
POLICE—Pay	34,316.53	..	34,316.53	37,616.00	..	3,299.47
Medicines, Rent, Insurance, Incidental Expenses	9,854.61	..	9,854.61	7,893.25	1,961.36	..
RELIEF OF POOR	194.76	..	194.76	300.00	..	105.24
SANITARY—						
Foreign and Native Hospitals	8,000.00	..	8,000.00	7,600.00	400.00	..
Medical Branch	1,675.36	..	1,675.36	1,715.00	..	139.64
Nuisance and Market Branch	14,431.96	..	14,431.96	13,488.00	943.96	..
LIGHTING	15,029.25	..	15,029.25	14,400.00	629.25	..
SURVEYOR'S OFFICE—						
Salaries and Allowances	7,596.96	..	7,596.96	6,430.99	1,165.97	..
Rent of ground for storing road materials, &c. ..	165.00	..	165.00	210.00	..	45.00
Insurance, Newspapers, Fuel, Light, Stationery, &c.	217.30	..	217.30	160.00	57.30	..
PUBLIC WORKS—						
Bridges	9,017.12	3,650.00	5,367.12	4,650.00	717.12	..
Buildings	4,144.16	3,400.00	744.16	400.00	344.16	..
Drainage	17,187.52	10,577.77	6,609.75	5,000.00	1,609.75	..
Buildings	3,220.64	3,200.00	20.64	200.00	..	179.36
Fire Wells	19.94	..	19.94	200.00	..	180.06
Landing Stages	4,154.76	167.89	3,986.87	5,000.00	..	1,013.13
Roads	38,247.60	5,798.00	32,449.60	32,300.00	149.60	..
Latrines and Urinals	18.28	..	18.28	..	18.28	..
PUBLIC GARDEN	1,347.19	600.00	747.19	402.00	345.19	..
OUTSIDE ROADS	5,258.32	..	5,258.32	2,000.00	2,658.32	..
TELEGRAPH LINES	1,565.00	..	1,565.00	1,500.00	65.00	..
CEMETERIES AND CATHEDRAL COMPOUND	1,693.78	400.00	1,293.78	1,595.00	..	404.22
GENERAL ESTABLISHMENT—						
Salaries and allowances including collection of taxes	23,925.29	..	23,925.29	21,650.00	2,275.29	..
Fuel and Light	409.15	..	409.15	450.00	..	40.85
Law Expenses	1,543.26	..	1,543.26	1,500.00	43.26	..
Audit Fees	437.50	..	437.50	250.00	187.50	..
Stationery, Printing, Advertising, Newspapers ..	2,275.92	..	2,275.92	2,200.00	75.92	..
Postages and Telegrams	72.51	..	72.51	100.00	..	27.49
House, Wheelbarrow, Cargo Boat, Sampan, Liv- ery Carriage Numbers	287.52	..	287.52	375.00	..	87.48
Miscellaneous Charges	246.41	..	246.41	100.00	146.41	..
Insurance	292.50	..	292.50	..	292.50	..
STUD BRANCH—Animal Labour	8,366.15	..	8,366.15	8,355.00	11.14	..
FIRE DEPARTMENT	3,000.00	..	3,000.00	2,600.00	600.00	..
SHANGHAI VOLUNTEERS	2,604.56	..	2,604.56	1,500.00	1,104.56	..
LOCAL POST OFFICE	4,901.77	..	4,901.77	4,600.20	301.27	..
INTEREST	8,810.47	..	8,810.47	8,715.00	95.47	..
MUNICIPAL STOCK AND STORES	7,894.12	..	7,894.12	4,000.00	3,894.12	..
LAND & BUILDINGS	985.00	..	985.00	..	985.00	..
SINKING FUND	3,389.15	..	3,389.15	3,000.00	389.15	..
CONTINGENCIES	837.16	..	837.16	4,447.82	..	3,610.66
SURPLUS ACCOUNT	7.77	..	7.77	..	7.77	..
	247,542.25	27,793.66	219,748.59	207,506.26	21,374.63	9,132.60
DEFICIT 1875	5,743.44	..	5,743.44	5,743.44	..	..
	253,285.69	27,793.66	225,492.03	213,250.00	21,374.63	9,132.60
DEPRECIATION AS PER CONTRA	10,000.00	..	10,000.00	10,000.00	..	..
Tls.	263,285.69	27,793.66	235,492.03	223,250.48	21,374.63	9,132.60